

**DISTRIBUTION OF  
BUILD INDIANA FUND  
AND  
LOTTERY AND GAMING REVENUES**

**Fiscal Year Ending  
June 30, 2013**

**Prepared by the  
Indiana State Budget Agency**

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**And**  
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# **Distribution of Build Indiana Fund and Lottery and Gaming Revenues**

## **Executive Summary**

This executive summary and the following report were prepared by the Indiana State Budget Agency. The report examines the sources and uses of revenues from lottery and gaming (L&G) operations in Indiana. Lottery, riverboats, racinos, and charity gaming are the primary sources of lottery and gaming revenues in Indiana. Along with the Hoosier Lottery, Indiana has eleven riverboats, two racinos (horse track with a casino), and more than 3,000 charity gaming licensees.

The Hoosier Lottery started operations on October 13, 1989, after a majority of Indiana citizens voted favorably on a 1988 voter referendum. Since its inception, the Hoosier Lottery has contributed \$4,335.7 million in profits towards state and local distributions<sup>1</sup>.

P.L. 24-1992 allowed qualified not-for-profit organizations to conduct charity gaming events in Indiana. These gaming events include bingo, charity game nights, door prizes, festival events, raffles, and the sale of pull tabs, punchboards, and tip boards. Organizations must be licensed and registered for each type of charity gaming event they want to conduct. Charity gaming taxes have contributed \$107.9 million in revenues towards state and local distributions.

In 1993, the Indiana General Assembly allowed riverboat gaming in Indiana. The first riverboat license was issued on December 5, 1995, to Aztar Indiana Gaming Corporation. Since then, ten additional riverboats have started operating in Indiana. Riverboat wagering and admissions taxes have contributed \$10,656.2 million in revenues to state and local funds.

On September 1, 1994, the first pari-mutuel wagering in the state's history was conducted at Hoosier Park in Anderson. On December 6, 2002, Indiana Downs in Shelbyville became the state's second pari-mutuel track. In 2007, the Indiana General Assembly approved slot machine wagering at the state's two pari-mutuel racetracks (racinos). Pari-mutuel taxes and slot machine wagering taxes have contributed \$904.9 million to state and local funds.

The two racinos also paid \$250 million each in license fees. When accounting for the revenues and distributions, except where it is specifically mentioned, this report excludes the license fees and payments under local development agreements by the riverboats and racinos.

In the 2013 legislative session, SEA 528 added a new tax credit for Indiana's casinos and racinos. Each licensee was allowed to deduct up to \$2,500,000 from their adjusted gross revenue for expenditure on promotional material during FY 2013. As part of their marketing, Indiana casinos and racinos send vouchers to patrons that are worth a fixed dollar amount that can be used exclusively for gaming at the casino or racino. Previously, these vouchers were counted as part of the licensee's revenue but under SEA 528, casinos and racinos could reduce their taxable AGR by the value of the vouchers distributed during FY 2013 up to a maximum \$2,500,000 per licensee. All thirteen of Indiana's licensees took the maximum possible deduction in FY 2013.

Revenue data for FY 2013 shows that riverboats contributed 62.8% of the revenues from L&G sources for that fiscal year. The riverboats account for 66.1% of cumulative contributions since 1989 from all L&G sources. In FY 2013, the Hoosier Lottery contributed 21.7% of total revenues from L&G sources. The lottery's cumulative share is 26.9%. The lottery's cumulative share is higher than its current share because Hoosier Lottery started operations in 1989, almost seven years before any Indiana casino. In FY 2013, racinos contributed 15.0% of total revenues from L&G sources. Since horse track casinos have been in operation for only three years, the

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<sup>1</sup> This figure includes \$1.8 million appropriated in FY 2004 for the Help Americans Vote Fund

cumulative contributions by the racinos are lower at 5.6%. Charitable gaming contributed 0.5% in FY 2013 and 0.7% of cumulative L&G revenues. Interest generated from the Build Indiana Fund since FY 1990 accounts for 0.7% of the total historical L&G revenues.

The State General Fund, Build Indiana Fund, local units, Teachers' Retirement Fund, Police/Fire Pension Relief Fund and other state funds receive distributions from the L&G revenues collected by the state. The State General Fund received 42.2% of FY 2013 revenues and 31.1% of the cumulative revenues since 1989. The Build Indiana Fund received 24.2% of FY 2013 revenues and 35.6% of cumulative revenues. Local units received 22.4% of FY 2013 revenues and 23.7% of cumulative revenues. The Teachers' Retirement Fund and Police/Fire Pension Relief Fund received 5.8% of FY 2013 revenues and 7.6% of cumulative revenues. Other state funds received 4.8% of FY 2013 revenues and 4.4% of cumulative revenues. Additionally, less than 1% of the total revenues were spent by state agencies towards administrative costs related to L&G.

## Introduction

This report presents total state distributions of lottery and gaming revenues. It also presents the distribution of Build Indiana Fund revenues by county for the fiscal year ending June 30, 2013, as well as cumulative state distributions since the General Assembly first enacted the law governing the use and distribution of lottery revenues in 1989. In 1995, the General Assembly created the Lottery and Gaming Surplus Account and State and Local Capital Projects Account within the existing Build Indiana Fund. The Build Indiana Fund was established by the 1989 Lottery Act. P.L. 25-1995, required that revenue from the Hoosier Lottery (after retirement and pension distributions), the riverboat gaming wagering tax, the horse racing pari-mutuel wagering tax, and charity gaming taxes and license fees be deposited in the Lottery and Gaming Surplus Account. P.L. 25-1995 also set forth the uses of the Lottery and Gaming Surplus Account revenues and provided for distribution priorities should the revenue from the various gaming sources fall short of appropriations. P.L. 186-2002 eliminated statutory references to the Lottery and Gaming Surplus Account and the State and Local Projects Account and replaced them with references to the Build Indiana Fund.

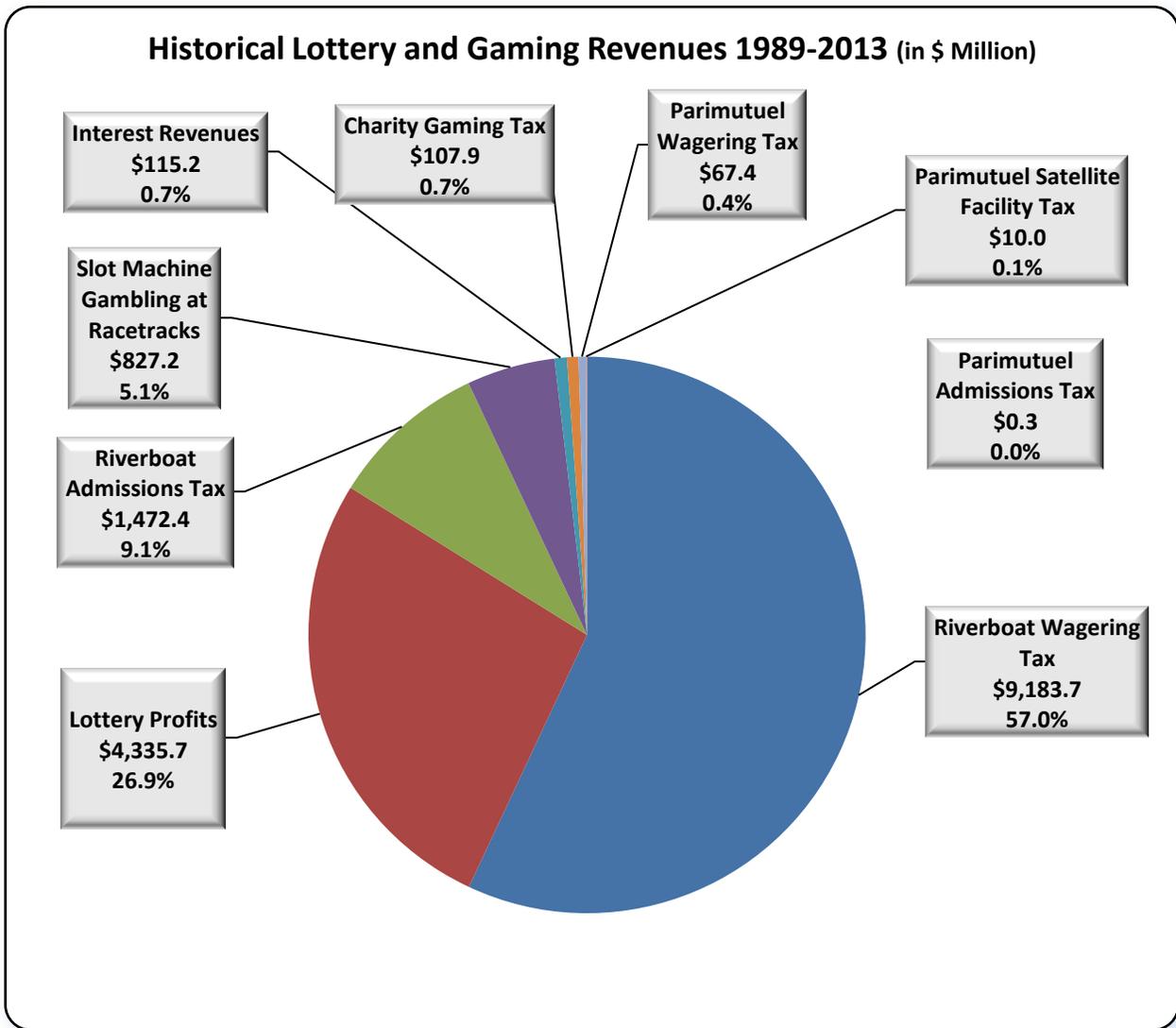
Through P.L. 186-2002 and P.L. 192-2002(ss), the General Assembly made certain changes to the appropriations, transfers, and distributions of lottery and gaming revenues. P.L. 192-2002(ss) provided that after sufficient funds are distributed to the Indiana Gaming Commission for administrative costs, \$33.0 million of riverboat wagering taxes collected in a state fiscal year is set aside for revenue sharing among cities, towns, and counties where riverboats are not located. The funds are distributed based on population. After the set aside for revenue sharing, 25% of the remaining riverboat wagering tax revenue up to the amounts received in FY 2002 is distributed as required by IC 4-33-13-5 to the local units in which a riverboat is operating. The remainder of the wagering tax revenue is deposited in the State General Fund.

After \$60.0 million of Hoosier Lottery profits is transferred from the Lottery Administrative Trust Fund to the Pension Relief Fund and the Teachers' Retirement Fund, the remaining Hoosier Lottery profits are transferred to the Build Indiana Fund. In addition, the Build Indiana Fund receives interest income, horse racing pari-mutuel wagering tax revenue (except for the first \$150,000 which is transferred to the Veterinary School Research Account), and charity gaming excise tax and license fee revenue. Finally, the fund receives a statutory transfer from the riverboat wagering tax revenue remitted to the State General Fund. The transfer amount is such that the total lottery and gaming revenue deposited in the Build Indiana Fund equals \$250.0 million in a fiscal year. Interest revenue deposited in the fund does not count against the \$250.0 million guarantee. P.L. 186-2002 changed the definition of eligible recipients and required recipients to follow certain guidelines in order to receive state and local project grants.

**L&G REVENUES AVAILABLE FOR DISTRIBUTION TO STATE & LOCAL FUNDS:**

in \$ Million	<i>Up to</i>				
Fiscal Year	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<b>TOTAL</b>
<i>Source</i>					
Riverboat Wagering Tax	\$7,309.9	\$663.6	\$630.3	\$579.9	\$9,183.7
Lottery Profits	\$3,673.4	\$230.2	\$207.6	\$224.5	\$4,335.7
Riverboat Admissions Tax	\$1,248.8	\$79.0	\$75.1	\$69.5	\$1,472.4
Slot Machine Gambling on Racetracks	\$317.0	\$187.6	\$170.2	\$152.4	\$827.2
Interest Revenues	\$115.2	\$0.0	\$0.0	\$0.0	\$115.2
Charity Gaming Tax	\$91.7	\$5.7	\$5.7	\$4.7	\$107.9
Parimutuel Wagering Tax	\$59.6	\$2.9	\$2.9	\$2.0	\$67.4
Parimutuel Satellite Facility Tax	\$8.6	\$0.5	\$0.5	\$0.4	\$10.0
Parimutuel Admissions Tax	\$0.3	\$0.0	\$0.0	\$0.0	\$0.3
<b>TOTAL</b>	\$12,824.5	\$1,169.6	\$1,092.4	\$1,033.4	\$16,119.8

**Note: This table does not include license fee revenue.**



<b>DISTRIBUTIONS OF LOTTERY &amp; GAMING REVENUES:</b>						
in \$ Million		<i>Up to</i>				
Fiscal year		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>TOTAL</u>
<u>Source</u>	<u>Receiving Fund</u>					
Lottery Profits	Build Indiana Fund	\$2,632.7	\$160.2	\$147.6	\$164.5	\$3,105.0
Riverboat Wagering Tax	Build Indiana Fund	\$2,148.1	\$85.8	\$98.5	\$83.3	\$2,415.8
Build Indiana Fund Interest	Build Indiana Fund	\$115.2	\$0.0	\$0.0	\$0.0	\$115.2
Charity Gaming Tax	Build Indiana Fund	\$67.2	\$3.0	\$3.0	\$2.0	\$75.2
Parimutuel Wagering Tax	Build Indiana Fund	\$31.3	\$1.0	\$0.9	\$0.0	\$33.2
<b>BUILD INDIANA FUND</b>						<b>\$5,744.4</b>
Riverboat Wagering Tax	Property Tax Replacement Fund	\$2,764.6	\$0.0	\$0.0	\$0.0	\$2,764.6
Riverboat Wagering Tax	General Fund	\$593.6	\$404.0	\$357.4	\$322.3	\$1,677.3
Racetrack Slots Wagering Tax	General Fund	\$183.6	\$131.3	\$117.6	\$105.9	\$538.4
Racetrack Share of 15% of AGR	General Fund	\$3.0	\$13.5	\$10.7	\$8.3	\$35.4
<b>PTRF/GF</b>						<b>\$5,015.7</b>
Lottery Profits	Teacher's Retirement Fund	\$612.6	\$35.0	\$30.0	\$30.0	\$707.6
Riverboat Admissions Tax	State Units	\$374.0	\$29.5	\$23.7	\$20.9	\$448.1
Riverboat Wagering Tax	Admissions Tax Hold Harmless	\$83.2	\$4.2	\$4.4	\$4.6	\$96.3
Racetrack Share of 15% of AGR	Breed Funds	\$48.6	\$24.6	\$23.3	\$24.0	\$120.4
Racetrack Slots Wagering Tax	Property Tax Trust Fund	\$49.3	\$0.0	\$0.0	\$0.0	\$49.3
Riverboat Wagering Tax	Gaming Commission Admin.	\$40.2	\$1.1	\$1.4	\$0.9	\$43.5
Parimutuel Wagering Tax	Horse Racing Commission Admin.	\$25.9	\$1.8	\$1.8	\$1.8	\$31.4
Charity Gaming Tax	DOR/IGC Admin.	\$24.5	\$2.7	\$2.7	\$2.7	\$32.7
Parimutuel Satellite Facility Tax	Livestock Industry Promotion Fund	\$4.3	\$0.3	\$0.2	\$0.2	\$5.0
Parimutuel Satellite Facility Tax	State Fair Commission	\$4.3	\$0.3	\$0.2	\$0.2	\$5.0
Parimutuel Wagering Tax	Purdue Veterinary School	\$2.4	\$0.2	\$0.2	\$0.2	\$2.9
Lottery Profits	Help America Vote Fund	\$1.8	\$0.0	\$0.0	\$0.0	\$1.8
Parimutuel Admissions Tax	General Fund	\$0.2	\$0.0	\$0.0	\$0.0	\$0.2
Riverboat Wagering Tax	Indiana Economic Development Corp.	\$0.0	\$0.1	\$0.1	\$0.1	\$0.3
<b>OTHER STATE FUNDS</b>						<b>\$1,544.3</b>
Riverboat Wagering Tax	Local Distribution ( Co. with Casinos)	\$1,229.8	\$100.4	\$99.3	\$97.3	\$1,526.8
Riverboat Admissions Tax	Local Units	\$874.7	\$49.5	\$51.4	\$48.6	\$1,024.3
Lottery Profits	Local Police/Fire Pension	\$426.3	\$35.0	\$30.0	\$30.0	\$521.3
Riverboat Wagering Tax	Local Sharing (Non Casino Co.)	\$231.0	\$33.0	\$33.0	\$33.0	\$330.0
Riverboat Wagering Tax	Adm Tax Hold Harmless To Locals	\$219.6	\$35.0	\$36.3	\$38.4	\$329.4
County Slots Wagering Tax	Local Units with Horse Tracks	\$24.4	\$13.7	\$14.0	\$13.9	\$66.0
Supplemental Slots 1% Tax	Orange County Casino Owner	\$8.1	\$4.6	\$4.7	\$0.4	\$17.7
Parimutuel Admissions Tax	Local Units with Horse Tracks	\$0.2	\$0.0	\$0.0	\$0.0	\$0.2
<b>LOCAL DISTRIBUTION</b>						<b>\$3,815.6</b>
<b>TOTAL LOTTERY AND GAMING REVENUES TO STATE &amp; LOCAL UNITS</b>						<b>\$16,119.8</b>
Local units also receive money deposited in the Build Indiana Fund through motor vehicle excise tax replacement and other local capital projects. The Build Indiana Fund also received a transfer of \$135.1 million from the Property Tax Replacement Fund in FY 2003 to meet motor vehicle excise tax replacement obligations. <u>From 1989 through June 2013 the Build Indiana Fund has received \$5.880 billion in lottery and gaming revenues and transfers.</u>						

**DETAIL DISTRIBUTIONS FROM BUILD INDIANA FUND:**

<b>Distributions from Build Indiana Fund for FY 2013 and cumulative since FY 1989</b>					
in \$ Million	<i>Up to</i>				
<b>Build Indiana Fund Distributions</b>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<b>TOTAL</b>
<i>Fund</i>					
Excise Tax Replacement Distribution	\$3,233.3	\$236.2	\$236.2	\$236.2	\$3,941.9
Supplemental Tuition Support	\$293.2				\$293.2
Build Indiana Fund State & Local Projects	\$861.7	\$14.0	\$14.2	\$13.7	\$903.6
Board of Finance Transfer to the General Fund	\$247.3				\$247.3
Property Tax Replacement Fund Transfer	\$375.0				\$375.0
Transfer to General Fund & Highway Fund During 90-91 Recession	\$72.5				\$72.5
Transfer to General Fund in FY 2009	\$44.0				\$44.0
<b>TOTAL BUILD INDIANA FUND DISTRIBUTION</b>	<b>\$5,127.0</b>	<b>\$250.2</b>	<b>\$250.4</b>	<b>\$249.9</b>	<b>\$5,877.5</b>

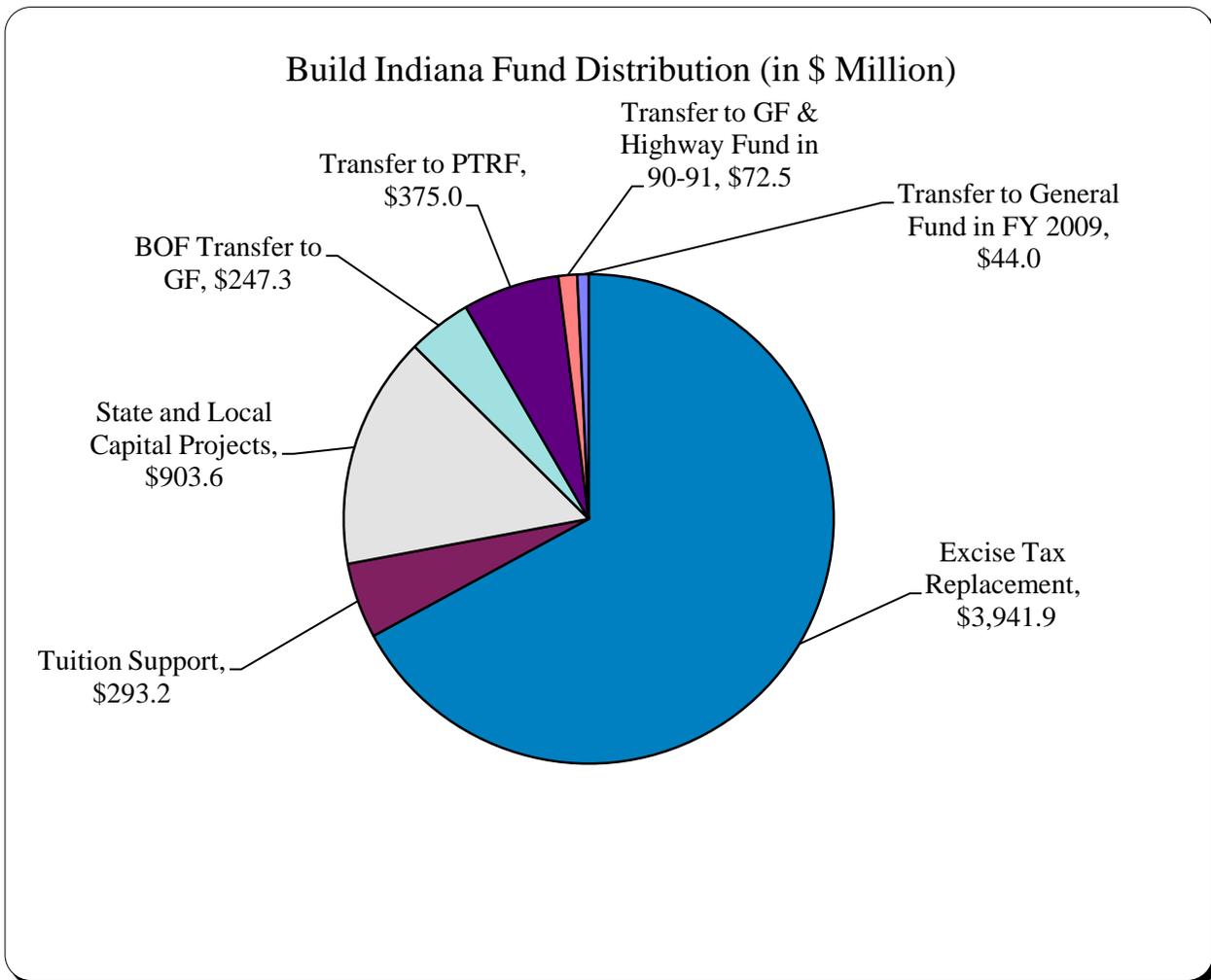


Figure 1 (page 15) illustrates the sources of revenue and the hierarchy of distributions within the Build Indiana Fund. The highest priority for Build Indiana Fund distributions is for motor vehicle excise tax replacement. IC 4-30-17-3.5, as amended by P.L. 186-2002, requires annual transfers from the Build Indiana Fund to the Motor Vehicle Excise Tax Replacement Account in the amount of \$236.2 Million for allocation to the counties based on each county's share of motor vehicle registrations. P.L. 186-2002 guarantees that if funds in the Build Indiana Fund are insufficient to make the transfers to the Motor Vehicle Excise Tax Replacement Account, the General Fund will make up the shortfall. Any surplus remaining in the fund after the transfers to the Motor Vehicle Excise Tax Replacement Account may be distributed for state and local capital projects and other appropriations specified by the General Assembly.

For FY 2013, the funds remaining after the transfers for motor vehicle excise tax replacement were appropriated to the Indiana Technology Fund, Indiana Finance Authority, and other local and state programs or projects. Of the total \$5,877.5 billion in lottery and gaming revenues and transfers received by the Build Indiana Fund since 1989, \$5,744.4 billion has been distributed as described in this report. The other lottery and gaming revenues received by the state were deposited in state funds as illustrated above.

*Figures 2a & 2b* (pages 16 through 18) illustrate the disposition of lottery and gaming revenues in FY 2013 and cumulative since 1989. *Figures 3, 4, & 5* (pages 19 through 21) illustrate the riverboat admissions and wagering tax distribution plan. *Figures 6 & 7* (pages 22 & 23) illustrate the distribution of revenues from gambling games at racetracks. *Figure 8* (page 24) presents a chart showing the total lottery and gaming revenues by source for each year since the inception of gaming activities in Indiana. *Figure 9a* (page 25) shows the distribution of total gaming revenues by fund type. *Figures 9b-9e* (page 26 through 29) separately show the distribution of lottery, riverboat, and racino revenues. *Figure 10* (page 30) illustrates historical distributions from the Build Indiana Fund.

*Table 1* (page 31) summarizes the distribution of funds from the Build Indiana Fund for all purposes for FY 2013 and shows cumulative distributions since FY 1989. *Table 2* (pages 32 through 51) details certain FY 2013 distributions on a county-by-county basis and shows cumulative distributions since FY 1989. *Tables 3, 4, 5, & 6* (pages 52 through 55) provide the detail of state and local distributions of the riverboat admissions and wagering taxes.

## Historical Expenditure Detail

**1. Excise Tax Relief:** The 1990 Lottery Act amendments reduced automobile excise taxes effective January 1, 1991. The 1991 Budget Act, however, suspended the excise tax cut program effective December 31, 1991, after being in effect for one year. The replacement mechanism was instead used to calculate the amount that would be used for tuition support (see following note on Tuition Support). Four years later, P.L. 25-1995 reduced automobile excise tax rates by a maximum of 50% over six years. Funding to replace most, but not all, of the lost revenue was appropriated from the Lottery and Gaming Surplus Account.

P.L. 26-1996 accelerated the automobile excise tax rate reduction, thereby implementing the entire rate cut (50% maximum) in CY 1996. The revenue required to fund this acceleration was appropriated from the State General Fund. P.L. 260-1997 increased the amount of funding from the Lottery and Gaming Surplus Account to replace most, but not all, of the revenue lost due to the rate reduction implemented in CY 1996. The total amount of funding from this account equals: \$139.5 million for CY 1996, \$155 million for CY 1997, \$180 million for CY 1998, \$206 million for CY 1999, \$233 million for CY 2000, and \$236.2 million for CY 2001 and each year thereafter. P.L. 186-2002 eliminated the Lottery and Gaming Surplus Account within the Build Indiana Fund and required the \$236.2 million distribution for each calendar year to continue from the Build Indiana Fund.

**2. Tuition Support:** The 1991 Budget Act suspended the motor vehicle excise tax relief program enacted in 1990 and instead dedicated the same amount of Hoosier Lottery profits that would have been utilized for excise tax relief to provide financial support for local schools. The 1991 Budget Act provided that these funds would be used to provide supplemental grants to each school corporation in the State in CY 1992 and CY 1993. The 1993 Budget Act provided that these supplemental grants to schools created by the 1991 budget act, would be distributed as a part of the regular tuition support distribution in CY 1994 and CY 1995. The use of lottery revenue for tuition support was discontinued on June 30, 1995. For purposes of the county-by-county detail in *Table 2*, if a school corporation serves residents in more than one county, the amount of tuition support is shown only for the county of budget review.

**3. Teachers' Retirement Fund:** The 1989 Lottery Act provided for annual appropriations of Hoosier Lottery profits to help reduce the unfunded liability in the Indiana Teachers' Retirement Fund. The 1991 and 1993 Budget Acts redirected these appropriations to pay current teacher pensions in fiscal years 1992 through 1995. Beginning in FY 1996, the state deposits a portion of lottery revenue into the Pension Stabilization Fund. The Pension Stabilization Fund is designed to address unfunded liabilities in the Teachers' Retirement Fund pre-1996 account. Because teacher pension payments are an obligation of the state and not local school corporations, it is not possible to allocate these lottery revenues by county. However, residents of each county benefit from this distribution. Current law requires a transfer from lottery profits to the Pension Stabilization Fund of \$30.0 million each fiscal year. The Hoosier Lottery transfer schedule changed from quarterly to monthly in FY 2011, resulting in the Pension Stabilization Fund receiving \$35M for FY 2011. The transfer occurs before surplus lottery profits are transferred to the Build Indiana Fund. P.L. 224-2003 required the FY 2004 and FY 2005 appropriations to be used to reduce the employer contribution rate that school corporations would otherwise pay to the Teachers' Retirement Fund for teachers covered by the 1996 account. The Teachers' Retirement Pension Stabilization Fund pre-1996 account continued to receive the appropriation in FY 2006 and thereafter.

**4. Police and Fire Pensions:** The 1989 Lottery Act provided that \$10.0 million of Hoosier Lottery profits would be used annually to offset the police and fire pension liabilities of cities and towns in Indiana. P.L. 273-1999 increased the transfer to police and fire pensions to \$30.0 million annually. The funds are distributed to individual communities each year in accordance with actuarial principles. Until December 31, 2008, police and fire pension payments were the responsibility of cities and towns. Beginning on January 1, 2009, the State of Indiana assumed responsibility for payments from the Old Plans and repealed the formula used to calculate the amount of relief distributed to municipalities from the Pension Relief Fund. Payments to municipalities continue from the Pension Relief Fund which also receives \$30.0 million of lottery revenues. The Hoosier Lottery transfer schedule changed from quarterly to monthly in FY 2011, resulting in the Pension Relief Fund receiving \$35M for FY 2011. The amount of police and fire pension relief, if any, shown in *Table 2* is the amount distributed from the Pension Relief Fund to the police and fire retirement accounts of communities in each county listed through June 30, 2013. As with the transfer to the Teachers' Retirement Fund, the transfer occurs before surplus lottery profits are transferred to the Build Indiana Fund.

**5. Economic Development Grants:** The 1990 Lottery Act amendments established the Job Creation and Economic Development (JCED) Account within the Build Indiana Fund for the purpose of supporting certain major economic development projects. A total of \$30.0 million of Hoosier Lottery profits was transferred to the JCED Account for this purpose, all of which has been distributed or obligated. The amount of economic development grants, if any, shown in *Table 2* is the amount of Hoosier Lottery profits committed by the state with respect to a specific project from the JCED Account and reviewed by the State Budget Committee.

**6. Other State & Local Projects:** The 1989 Lottery Act established the Build Indiana Fund, and the 1989 Budget Act appropriated \$86.2 million from the Build Indiana Fund for specific capital and construction projects. In 1990, the State and Local Projects Account was established within the Build Indiana Fund and an additional \$5.7 million was appropriated from this account for additional capital and construction projects. Further capital and construction project appropriations were made in 1991 (\$99.5 million), 1995 (\$46.3 million), 1997 (\$57.7 million), 1999 (\$99 million), and 2001 (\$87.6 million). In addition to being appropriated, funding of state and local capital projects must be approved by the State Budget Committee. On March 20, 2002, the Governor officially froze all state and local projects, which had previously not been approved. \$63.8 million of Build Indiana Fund local project appropriated monies was transferred to the State General Fund.

The amount of Build Indiana Fund local projects shown on *Table 2* represents amounts that have been previously approved and were disbursed in FY 2013. P.L. 186-2002 eliminated the State and Local Projects Account within the Build Indiana Fund and required the distribution for the approved project to be made from the Build Indiana Fund. P.L. 182-2009(ss) appropriated a total of \$22.0 million from the Build Indiana Fund for the FY 2010-11 biennium for several state projects. P.L. 229-2011 appropriated a total of \$14.2 million in FY 2012 and \$14.2 million in FY 2013.

**7. Indiana Technology Fund:** P.L. 340-1995 created the Indiana Technology Fund and appropriated \$20.0 million in FY 1996 and \$20.0 million in FY 1997 from the Lottery and Gaming Surplus Account to the Indiana Technology Fund. These funds helped schools and local libraries connect to the Internet and expand their technology capabilities. P.L. 260-1997(ss) appropriated \$44.0 million for the FY 1998-1999 biennium, P.L. 273-1999 appropriated \$76.0 million for the FY 2000-2001 biennium, and P.L. 291-2001 appropriated \$52.5 million for the FY 2002-2003 biennium. The FY 2002-2003 appropriation provided for the following:

- \$6.0 million to the State Library and historical board for library technology projects including the INSPIRE project;
- \$4.0 million to the Intelnet Commission to provide school corporations with Internet connections and related equipment;
- \$40.0 million for technology plan grants for school corporations;
- \$2.5 million to teach school children about technical scientific instruments.

In April 2002, the State Board of Finance transferred \$47.5 million of the \$52.5 million appropriation to the General Fund as part of the Governor's Deficit Management Plan. For the FY 2004-2005 biennium, P.L. 224-2003 appropriated \$7.0 million for School and Library Internet Connection and \$2.5 million for the INSPIRE project. P.L. 246-2005 appropriated \$4.75 million for FY 2006 and \$4.75 million for FY 2007 for these projects. P.L. 234-2007 appropriated \$5.0 million for FY 2008 and \$5.0 million for FY 2009 for these projects. P.L. 182-2009(ss) appropriated \$4.3 million for FY 2010, \$4.3 million for FY 2011 towards the technology fund project. P.L. 229-2011 appropriated \$4.5 million for FY 2012 and \$4.5 million for FY 2013 towards the technology fund. Actual distributions to the local entities in FY 2013 are reflected in *Table 1* and *Table 2*. Disbursements to schools and school corporations are shown based on the county in which the school or school corporation's central office is located.

**8. 21<sup>st</sup> Century Research and Technology Fund:** P.L. 273-1999 and P.L. 190-1999 established the Indiana 21<sup>st</sup> Century Research and Technology Fund, which provides grants and loans to support economic development. These projects include increasing the capacity of Indiana institutions of higher education, Indiana businesses, and Indiana nonprofit corporations to compete successfully for federal and private research funding. They are also intended to stimulate the transfer of research and technology into marketable products and to assist in diversifying Indiana's economy by focusing investment in biomedical research and biotechnology, information technology, and other high technology industry. The General Assembly appropriated \$50.0 million for the FY 2000-2001 biennium and \$50.0 million for the FY 2002-2003 biennium. During FY 2002, the Budget Committee completed the approval for the \$50.0 million appropriated for the FY 2000-2001 biennium. In FY 2002, administrative costs up to \$700,000 were approved and distributed from the FY 2002 appropriation. In total, the 21<sup>st</sup> Century Research and Technology Fund received disbursements amounting to \$50.7 million during FY 1999-2004. In April 2002, the remaining \$49.3 million of the FY 2002-2003 appropriation was transferred by the State Board of Finance to the General Fund as part of the Governor's Deficit Management Plan. Subsequently, P.L. 192-2002 cancelled the FY 2002-2003 appropriation and instead appropriated \$15.0 million for FY 2003 and FY 2004 from the General Fund. The \$15.0 million appropriated for FY 2004 was cancelled and P.L. 246-2005 appropriated \$75.0 million for the FY 2005-2006 biennium from the "Tobacco Master Settlement Agreement." A further \$75.0 million was transferred from the Tobacco Master Settlement Fund

to the 21<sup>st</sup> Century Research and Technology Fund during the FY 2006-2007 biennium. There have been no further appropriations since the FY2006-2007 biennium.

**9. Digital Television Conversion for Indiana Public Television Stations:** P.L. 272-1999 established a \$20.0 million appropriation for the FY 2000-2001 biennium to provide digital conversion grants to public television stations. \$4.0 million of the appropriation was transferred to the General Fund under the Governor's Deficit Management Plan. \$16.0 million was distributed between FY 2000 and FY 2003. Subsequently, the Budget Committee approved \$1.8 million in FY 2004 which was distributed in FY 2004 and FY 2005.

**10. Indiana University-Proton Therapy:** P.L. 273-1999 appropriated \$10.0 million for the FY 2001-2002 biennium for Indiana University's Proton Therapy Center, which provides precise radiation treatment for certain cancers.

**11. Local Road and Street Account Distribution:** P.L. 340-1996 appropriated \$30.0 million in FY 1996 and FY 1997 from the Lottery and Gaming Surplus Account for local roads and streets. It provided for the distribution of the appropriation in the same manner as the regular Motor Vehicle Highway Fund distribution to the Local Road and Street Account.

**12. Purdue University - Nanotechnology:** P.L. 291-2001 appropriated \$5.0 million for the FY 2002-2003 biennium for construction of the Purdue University Nanotechnology building. In April of 2002, the \$5.0 million appropriated was transferred by the State Board of Finance to the General Fund as part of the Governor's Deficit Management Plan. In FY 2005, the Budget Committee approved the appropriated amount for the program. The program received \$5.0 million in April 2005 from the Build Indiana Fund.

**13. Higher Education Technology:** P.L. 291-2001 appropriated \$58.0 million for the FY 2002-2003 biennium for higher education technology projects. In April 2002, \$29.0 million of this appropriation was transferred by the State Board of Finance to the General Fund as part of the Governor's Deficit Management Plan. P.L. 178-2002 specified that the remaining \$29.0 million be used in FY 2003 to offset a \$29.0 million reduction in university operating appropriations.

**14. Property Tax Replacement Fund & General Fund Transfers:** P.L. 291-2001 specified that \$200.0 million be transferred from the Lottery and Gaming Surplus Account to the Property Tax Replacement Fund during FY 2002. In FY 2003, another \$175.0 million was transferred from the Lottery and Gaming Surplus Account to the Property Tax Replacement Fund. The Fund also received revenue from riverboat wagering taxes until December 2008. Starting in January 2009, the wagering tax revenue is deposited in the State General Fund. The PTRF/GF received a total of \$4,441.9 million in riverboat wagering taxes between FY 2003 and FY 2013. The General Fund also received \$573.8 million in slot machine wagering tax from the two Indiana racetracks. Under P.L. 224-2003, the FY 2003 amount of \$33.0 million was not distributed as local revenue sharing, but was transferred to the State General Fund on June 30, 2003.

**15. Unallocated Portions of Approved Funds:** Certain category funds are approved by the Budget Committee prior to their allocation to specific projects or are not attributed to certain counties. These unallocated amounts are shown among the "amounts not yet allocated" at the end of *Table 2*.

## Riverboat Admissions and Wagering Tax Distributions

*Table 3* summarizes the total riverboat and racino tax distributions for FY 2013 and the cumulative amount since FY 1996. *Tables 4* and *5* present the riverboat admissions and wagering tax distributions as received by specific state and local units.

*Table 4* shows the distribution of riverboat admissions tax to local units in FY 2013 and cumulative since FY 1996. The tax is imposed on the patrons of the riverboats. The riverboat license holder collects and remits the tax to the Department of Revenue. The admission tax monies are deposited in the State General Fund and distributed quarterly as follows:

1. For riverboats in Dearborn, Harrison, LaPorte, Ohio, Switzerland and Vanderburgh Counties:

- \$1.00 to the “home dock” city or county in which boat is docked
- \$1.00 to the county in which boat is docked
- \$0.10 to the county convention and visitor bureau or promotion fund
- \$0.15 to the State Fair Commission
- \$0.10 to the Division of Mental Health and Addiction
- \$0.65 to the Indiana Horse Racing Commission

2. For riverboats in Lake County:

- \$1.00 to the “home dock” city or county in which boat is docked
- \$1.00 to the county in which boat is docked
- \$0.09 to the county convention and visitor bureau or promotion fund (capped at 90% of FY 2002 level)
- \$0.10 to the Northwest Indiana Law Enforcement Training Academy (capped at 10% of the FY 2002 level provided to the Convention Bureau)
- \$0.15 to the State Fair Commission
- \$0.10 to the Division of Mental Health and Addiction
- \$0.65 to the Indiana Horse Racing Commission

P.L. 192-2002(ss) capped the above distributions at the amounts received during FY 2002. Any shortfall in distributions has to be met through distributions from riverboat wagering tax revenues deposited in the General Fund. Any distributions made from the General Fund are to be made by September 15 of the succeeding fiscal year. P.L. 233-2007 specifies that beginning with the first year in which slot machine wagering is allowed at horse racing facilities, the Riverboat Admissions Tax revenue otherwise distributed to the Indiana Horse Racing Commission (IHRC) is reduced each state fiscal year by the money that is dedicated to purses, breed development, and horsemen's associations. Beginning in FY 2013, the slot machines adjusted gross revenue deposited towards the purses, breed development, and horsemen's associations has exceeded the guaranteed admissions tax distribution to the IHRC. The IHRC portion of admissions tax was deposited in the State General Fund.

P.L. 92-2003 eliminated the Patoka Lake riverboat license and provisions relating to that license and authorized a riverboat in Orange County. The admissions tax distribution cap and guarantee that apply to the other riverboats do not apply to the Orange County casino.

Distributions of admissions tax collected at the Orange County Casino after June 30, 2010, were changed by P.L. 96-2010. *Figure 5* provides the old and the new distribution plans. Admissions tax revenues from the Orange County casino were distributed as follows in FY 2013:

- 29.33% to Orange County
- 26.67% divided equally between French Lick and West Baden Springs
- 6.67% to the Town of Orleans
- 6.67% to the Town of Paoli
- 30.66% to the Indiana Economic Development Corporation

*Table 5* displays the riverboat wagering tax distributions to local units in FY 2013 and on a cumulative basis since FY 1996. The tax is paid by an organization that holds an owner's license for riverboat gambling operations. Beginning July 1, 2002, the tax is paid on: (1) 22.5% of adjusted gross receipts if the riverboat does not implement flexible scheduling; or (2) the riverboat is subject to graduated tax rates presented in the table below if the riverboat implements flexible scheduling. Effective July 1, 2007, P.L. 233-2007 increased the wagering tax rate on AGR above \$600.0 million from 35% to 40% of the incremental AGR.

Taxable AGR Increment Earned July 1 to June 30	Tax Rate on AGR Increment
\$25M and under	15%
Over \$25M up to \$50M	20%
Over \$50M up to \$75M	25%
Over \$75M up to \$150M	30%
Over \$150M up to \$600M	35%
Over \$600M	40%

The Department of Revenue deposits the riverboat wagering tax revenue into the state Gaming Fund. The funds are first appropriated to the Indiana Gaming Commission for administrative expenses. The first \$33.0 million of the remaining tax revenue is set aside for local revenue sharing. Revenue sharing money is distributed on a per capita basis to local units in counties that do not contain a riverboat casino.

After the set aside for revenue sharing, 25% of the tax remitted by a riverboat is distributed as follows:

In counties contiguous to Lake Michigan and counties along the Ohio River in which the riverboat is docked in the largest city in the county, funds are distributed to the city designated as the home dock.

In counties along the Ohio River in which the riverboat is not docked in the largest city in the county, the funds are distributed to the county in which the boat is docked.

P.L. 192-2002(ss) amended the existing riverboat admission and wagering tax structure's and established a new system of revenue distribution that requires the amount that exceeds a city or county's FY 2002 distribution to be deposited in the State General Fund.

Wagering tax revenues from the Orange County casino were distributed as follows in FY 2013:

- 9% to Orange County
- 16% divided equally between French Lick and West Baden Springs
- 19% to the West Baden Historic Hotel Preservation and Maintenance Fund
- 8% to the Orange County Development Commission
- 5% to the town of Orleans
- 5% to the town of Paoli
- 0.5% to the Indiana Economic Development Corporation
- 37.5% to the General Fund

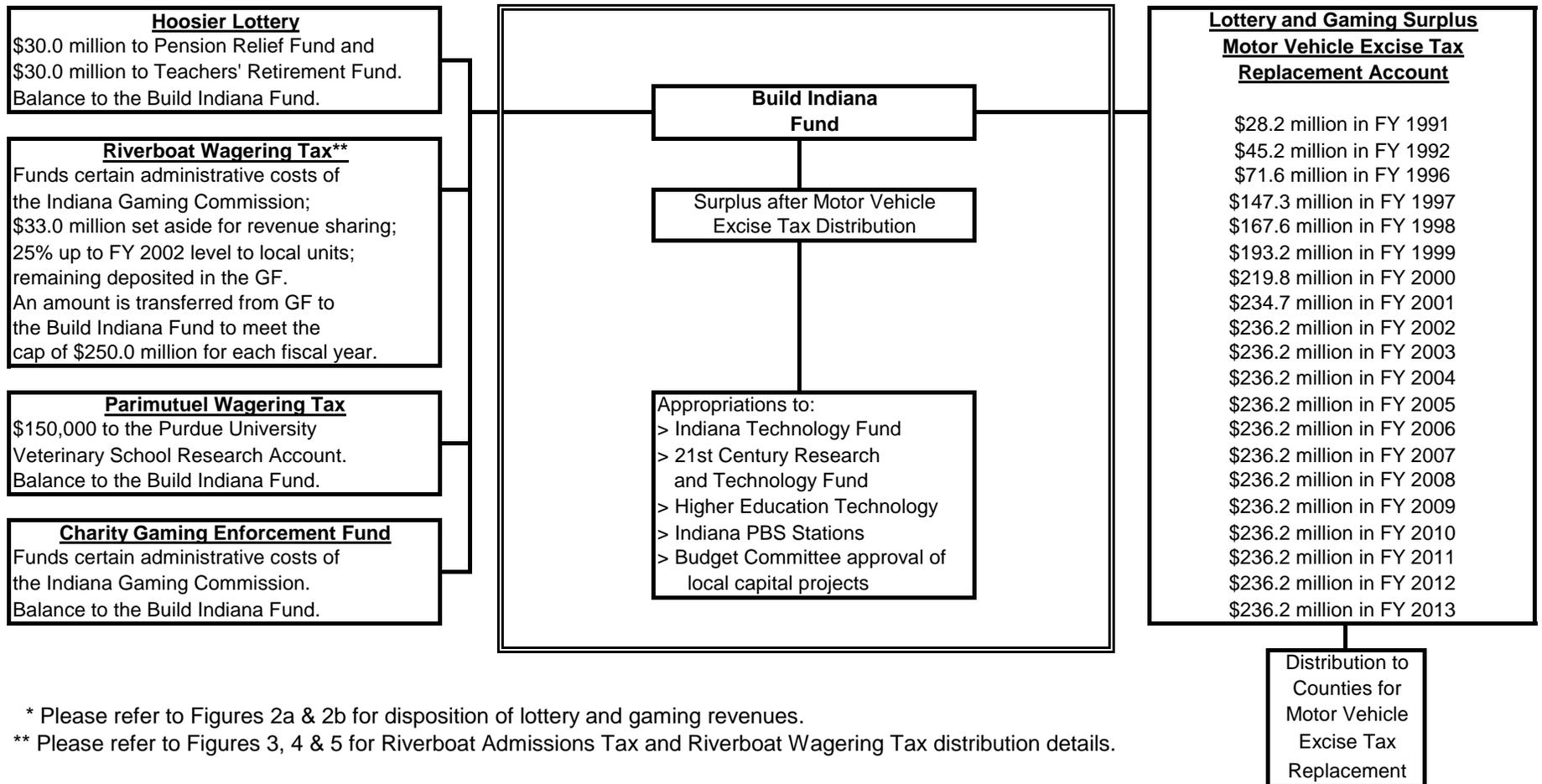
If the balance in the West Baden Historic Hotel Preservation and Maintenance Fund exceeds \$20.0 million, the remaining revenue must be distributed to the General Fund. Distributions of wagering tax collected after June 30, 2010, were changed by P.L. 96-2010. *Figure 5* provides the old and the new distribution plan.

P.L. 233-2007 authorized Indiana horse track owners to install up to 2,000 slot machines on their premises. Hoosier Park in Anderson and Indiana Downs in Shelbyville started operating gambling games facilities in June 2008. *Figures 6* and *7* illustrate the distribution of revenues received by state and local units from these facilities. P.L. 233-2007 required each licensee to pay an initial licensing fee of \$250.0 million payable in two annual installments. It also required the Indiana Gaming Commission to deposit the initial licensing fees into the Property Tax Replacement Trust Fund (PTRTF). The fund also received Slot Machine Wagering Taxes. In FY 2008, \$305.0 million was deposited in the fund. The money in the fund was used for property tax rebates to Indiana residents. Effective January 1, 2009, P.L. 146-2008 changed all references to the Property Tax Replacement Trust Fund in Indiana law to the State General Fund.

P.L. 95-2008 allowed pull tab, punchboard, tip board, winner takes all, and raffles in a tavern. It provided the Indiana Alcohol & Tobacco Commission (ATC) the authority to issue endorsements or licenses for retailing, distributing, and manufacturing Type II gambling games in Indiana. It sets an annual endorsement fee for a retailer at \$250 in the first year and an annual renewal fee based on the preceding year's adjusted gross revenue. The Act provided for a graduated fee for annual renewals of the retailer's endorsement. It specified 11 brackets based on the adjusted gross revenue received by the retailer. The fee ranges from \$50 for the lowest tier to \$26,000 for the highest tier. Any retailer with adjusted gross revenue of at least \$3 million is required to pay a renewal fee of \$26,000. The annual license fee is \$1,000 for a distributor and \$1,500 for a manufacturer. This law was effective starting in FY 2009.

Statutory References: The 1989 Lottery Act is P.L. 341-1989(ss), signed May 9, 1989. The 1989 Budget Act is P.L. 357-1989(ss), signed May 9, 1989. The 1990 Lottery Amendments are P.L. 33-1990, signed March 20, 1990. The 1990 Budget Amendments are P.L. 185-1990, signed March 20, 1990. The 1991 Budget Act is P.L. 240-1991(ss2), signed June 14, 1991. The 1993 Budget Act is P.L. 277-1993(ss), passed over veto June 30, 1993, and is supplemented by P.L. 278-1993(ss), signed June 30, 1993. P.L. 25-1995, signed May 1, 1995. P.L. 26-1996, signed February 22, 1996. The 1999 Budget Act is P.L. 273-1999, signed May 13, 1999. The 2001 Budget Act is P.L. 291-2001, which passed into law without the Governor's signature. The 2002 special session deficit management and tax-restructuring act is P.L. 192-2002(ss), which was signed July 1, 2002. The 2003 Budget Act is P.L. 224-2003, signed May 8, 2003. The 2005 Budget Act is P.L. 246-2005, signed May 13, 2005. P.L. 91-2006 signed March 20, 2006. P.L. 233 & 234-2007 signed May 11, 2007. P.L. 146 & P.L. 95-2008 signed March 19, 2008, P.L. 142-2009(ss) signed May 12, 2009, P.L. 182-2009(ss) signed June 30, 2009, and P.L. 229-2011 signed May 10, 2011.

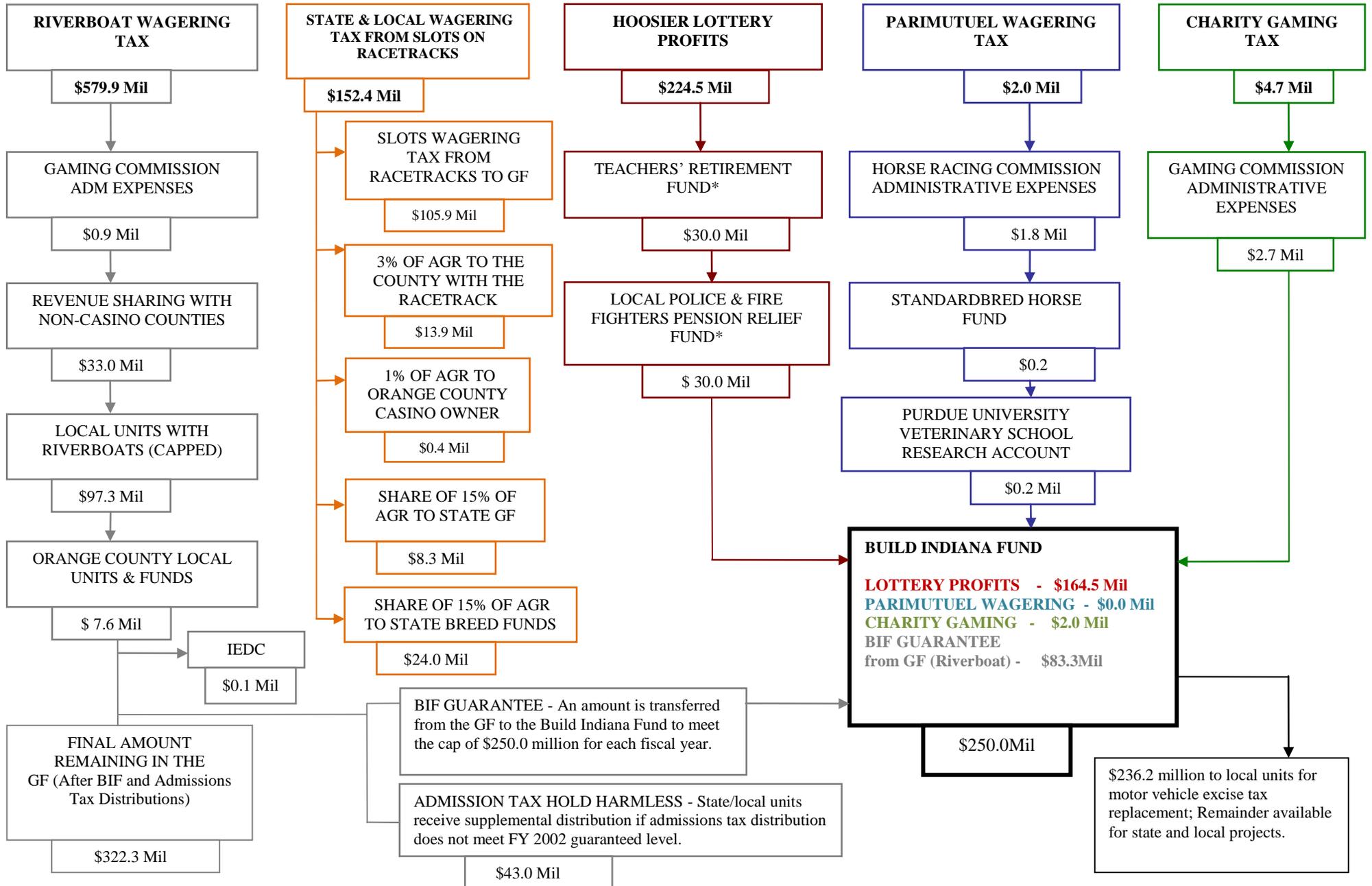
**Figure 1**  
**BUILD INDIANA FUND**  
**Sources and Uses \***



\* Please refer to Figures 2a & 2b for disposition of lottery and gaming revenues.

\*\* Please refer to Figures 3, 4 & 5 for Riverboat Admissions Tax and Riverboat Wagering Tax distribution details.

**Figure 2a: FY 2013 DISPOSITION OF LOTTERY AND GAMING REVENUES**



**<sup>1</sup>Figure 2b: DISPOSITION OF LOTTERY AND GAMING REVENUES FY 1989-FY 2013**

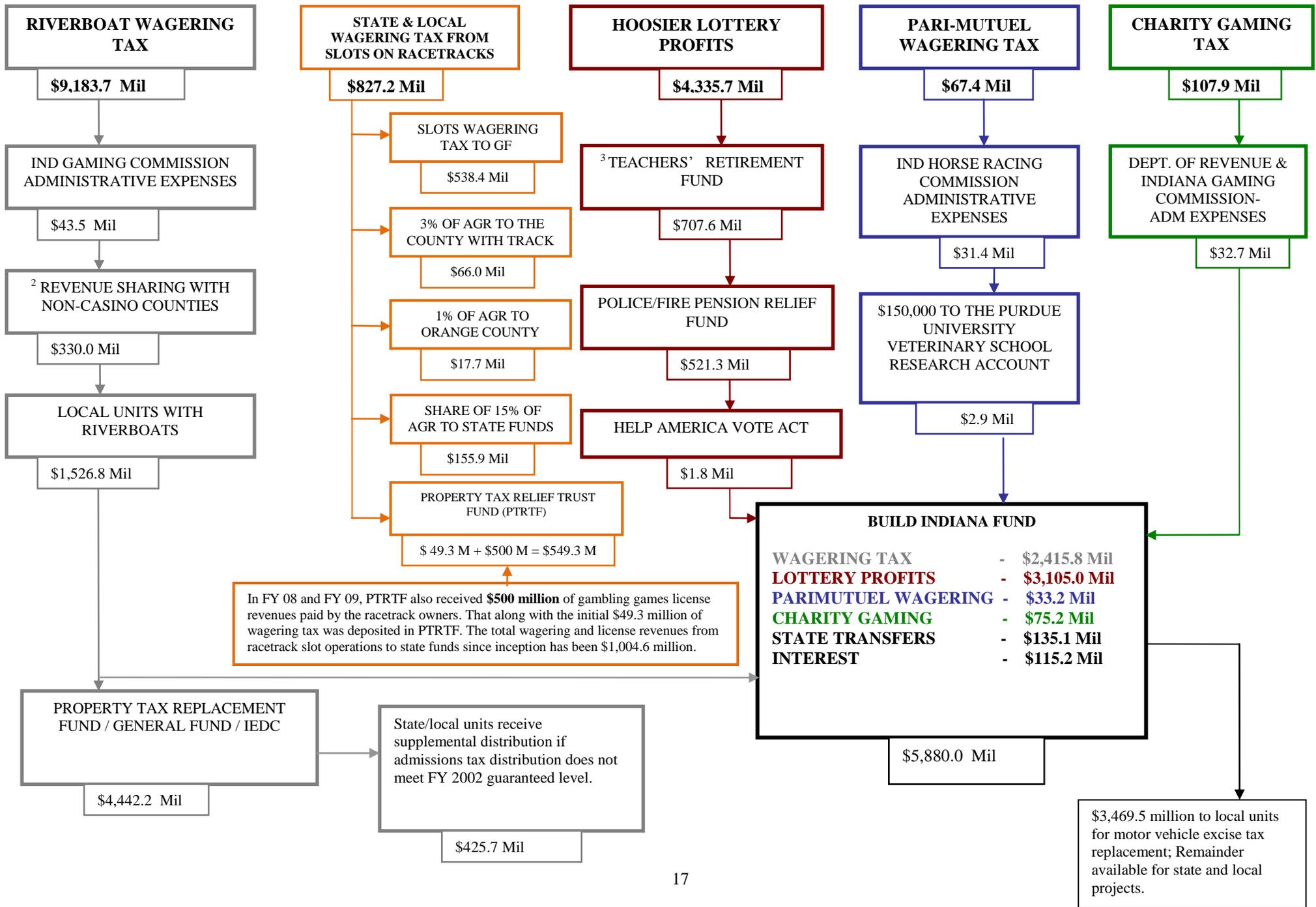


Figure 2b continued from page 17

<sup>1</sup> The chart above illustrates the historical total distribution of lottery and gaming revenues since the inception of each activity. The top most box of each type of activity represents the total revenue distributed through FY 2013. The corresponding flowchart presents the amount of revenue distributed to various accounts. The Build Indiana Fund, which receives most of the residual lottery and gaming revenues, also receives state transfers and interest revenues.

<sup>2</sup> Under P.L. 224-2003, the FY 2003 amount of \$33.0 million was not distributed as local revenue sharing but was transferred to the State General Fund on June 30, 2003.

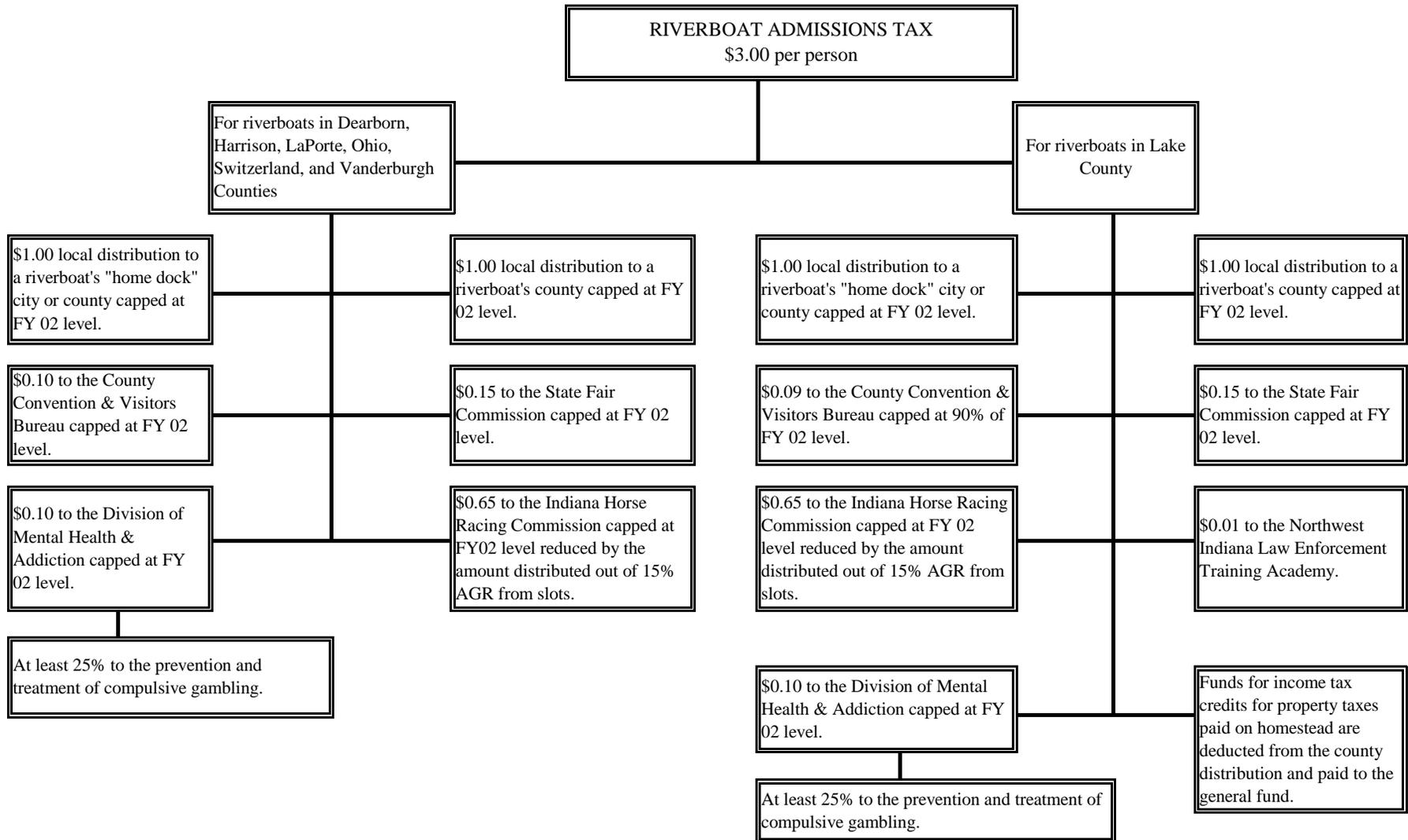
<sup>3</sup> P.L. 224-2003 required the FY 2004 and FY 2005 distribution of \$30.0 million to TRF to be used to reduce the employer contribution of school corporations to TRF.

Listed below are other gaming taxes.

TAX TYPE	DISTRIBUTION	TOTAL DIST. SINCE START OF OPERATIONS
RIVERBOAT ADMISSIONS TAX	\$3 per patron collected and remitted by the licensee. The revenue is distributed to local and state units.	\$1,472.4 Mil*
PARIMUTUEL ADMISSIONS TAX	\$0.20 per person on paid admission to a horse track or satellite facility. 50% to General Fund and 50% in equal share to city and county in which the facility is located.	\$0.3 Mil
PARIMUTUEL SATELLITE FACILITY TAX	0.5% of total wager made in a satellite facility. 50% to livestock industry promotion and development fund, and 50% to state fair commission.	\$10.0 Mil

\* Riverboat Admissions Tax figure does not include the supplemental distribution made from wagering tax deposited in State General Fund. This amount is included in the wagering tax revenue distribution in the chart.

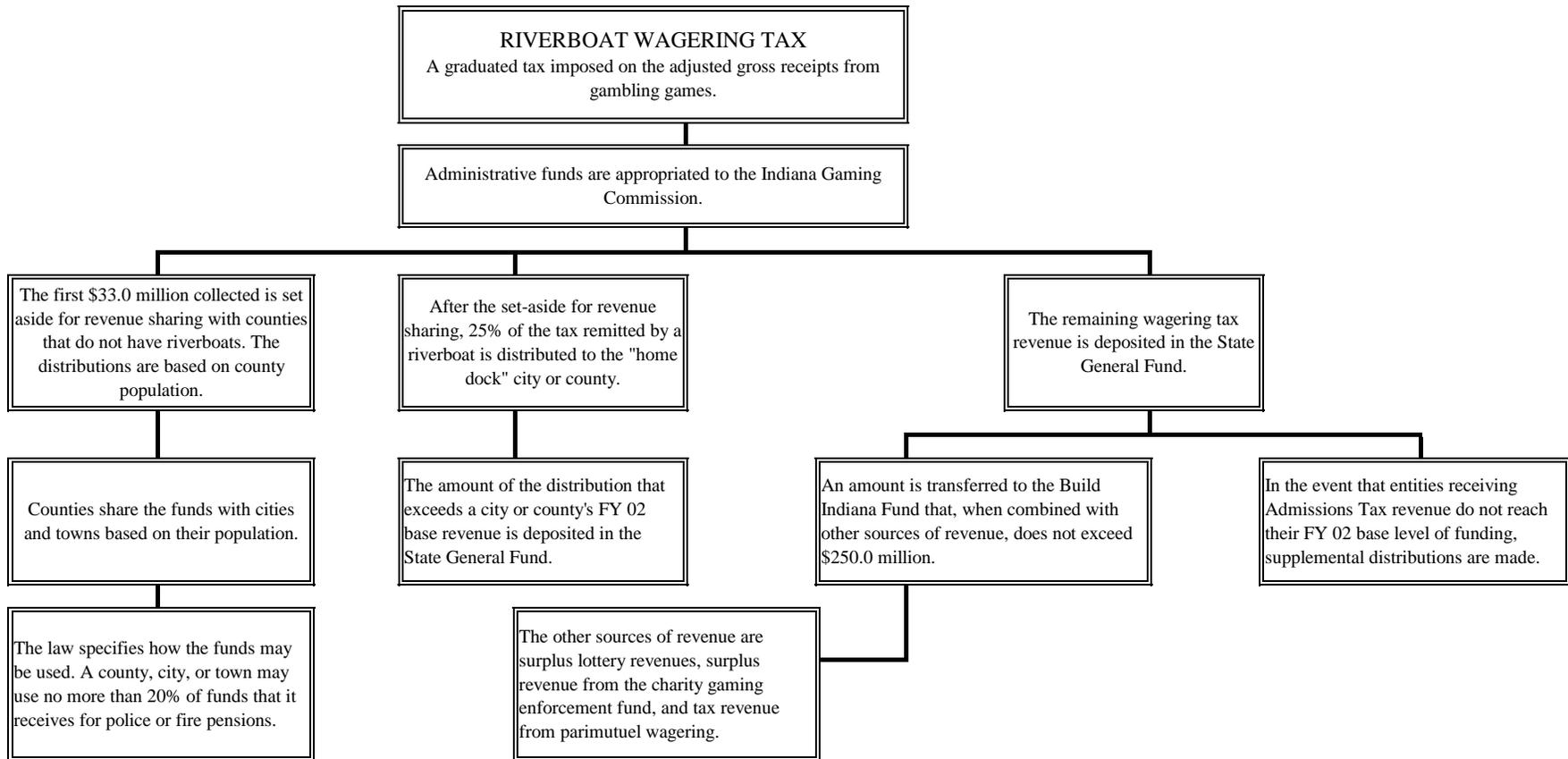
**Figure 3**  
**RIVERBOAT ADMISSIONS TAX DISTRIBUTIONS**  
**Fiscal Year 2013**



**Notes:**

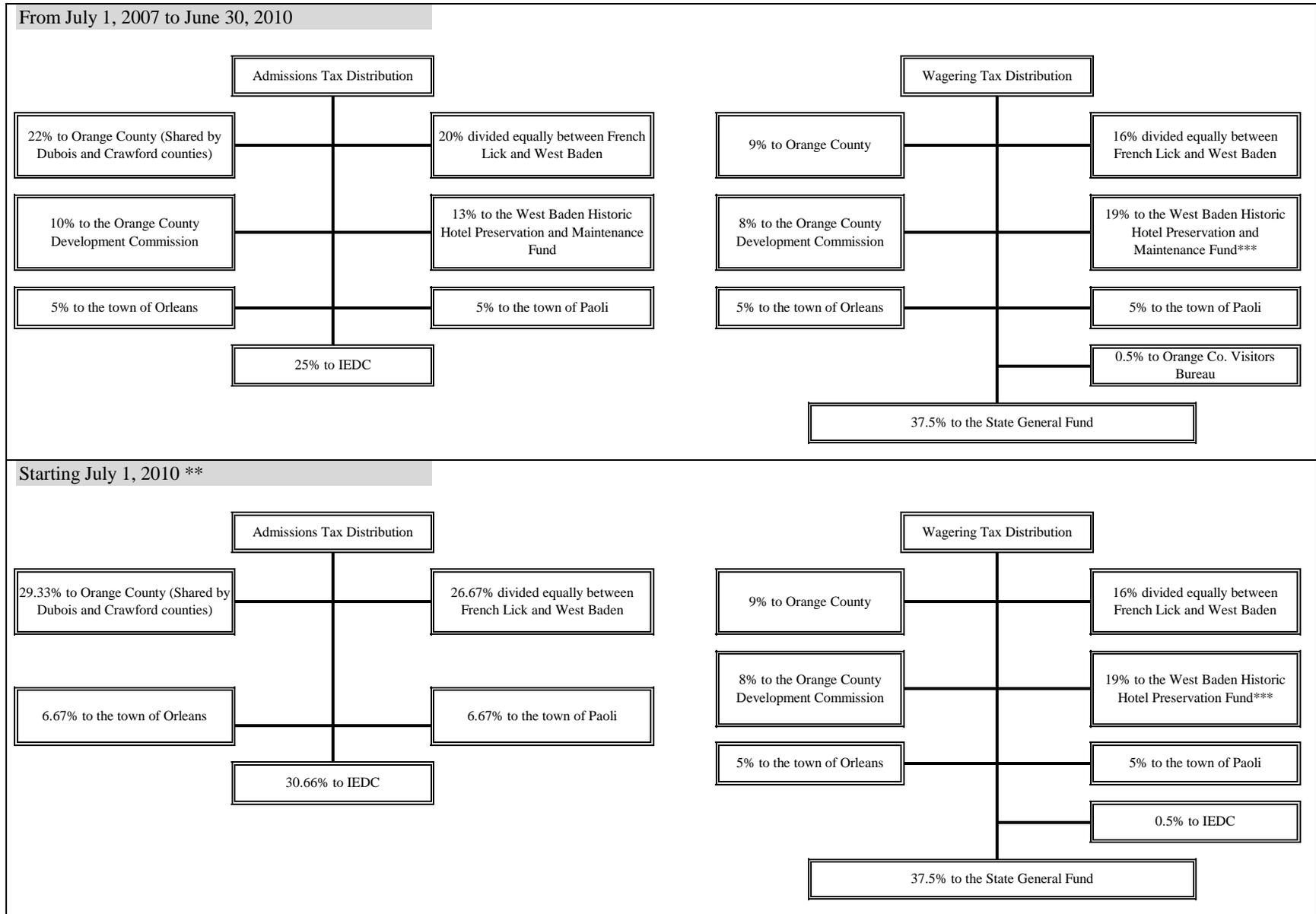
- (1) Distribution amounts in excess of an entity's FY 02 base level of funding are paid to the State General Fund.
- (2) This chart does not show the distributions established for the Orange County riverboat. Please see Figure 5.

**Figure 4**  
**RIVERBOAT WAGERING TAX DISTRIBUTIONS**  
**Fiscal Year 2013**



**Notes:** This chart does not show the distributions established for the Orange County riverboat. Please see Figure 5.

**Figure 5  
ORANGE COUNTY CASINO TAX DISTRIBUTIONS\***



\* French Lick Resort Casino started operations in Orange County in November 2006.

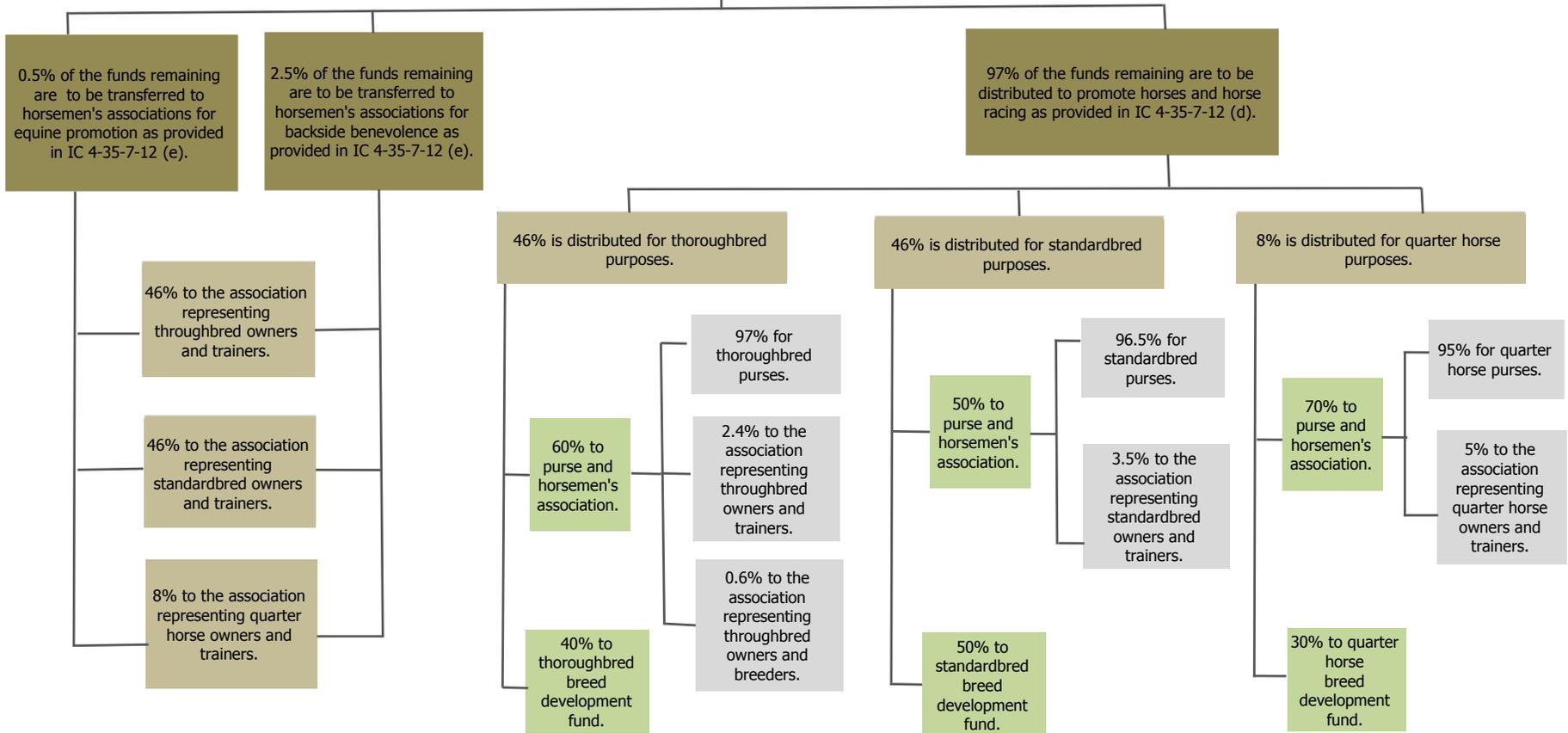
\*\* Distributions of Admissions Tax collected after June 30, 2010 were changed by P.L. 96-2010.

\*\*\* Once the balance in the fund exceeds \$20.0 million, this revenue must be distributed to the State General Fund.

**FIGURE 7**  
**DISTRIBUTION OF 15% ADJUSTED GROSS RECEIPT FROM SLOT MACHINE WAGERING TO HORSE RACING INDUSTRY**  
**FISCAL YEAR 2013**

**\*\* 15% of AGR for HORSE RACING PURPOSES**  
 The first 15% of AGR from slot machine wagering up to the cap is devoted towards the Gaming Integrity Fund, horse racing purses and horsemen's associations. If the 15% of fiscal year AGR exceeds the cap, the excess is deposited in the State General Fund.

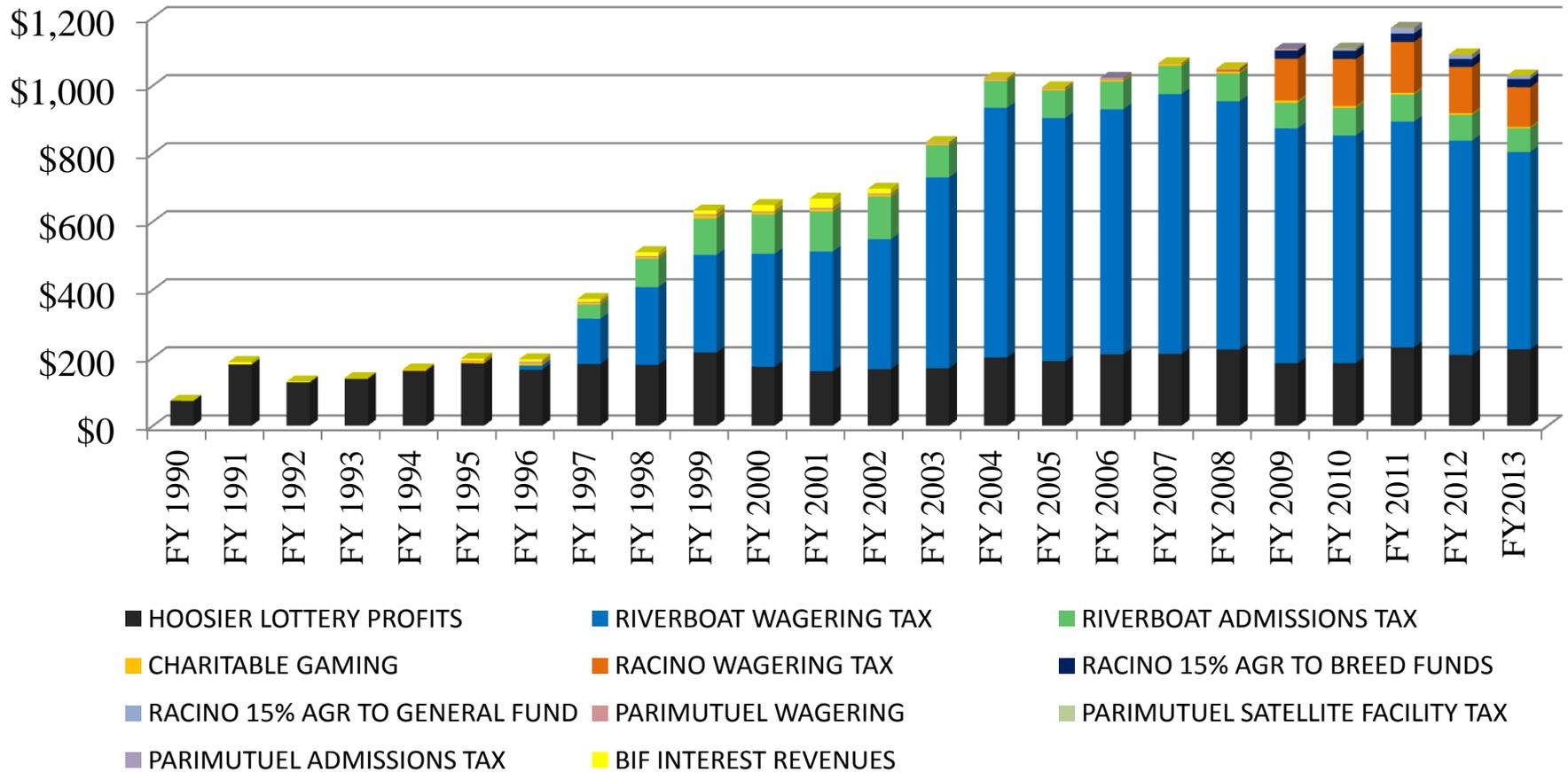
First \$250,000 is paid to the IGC for deposit in the Gaming Integrity Fund.



# FIGURE 8

## GAMING REVENUES BY TYPE

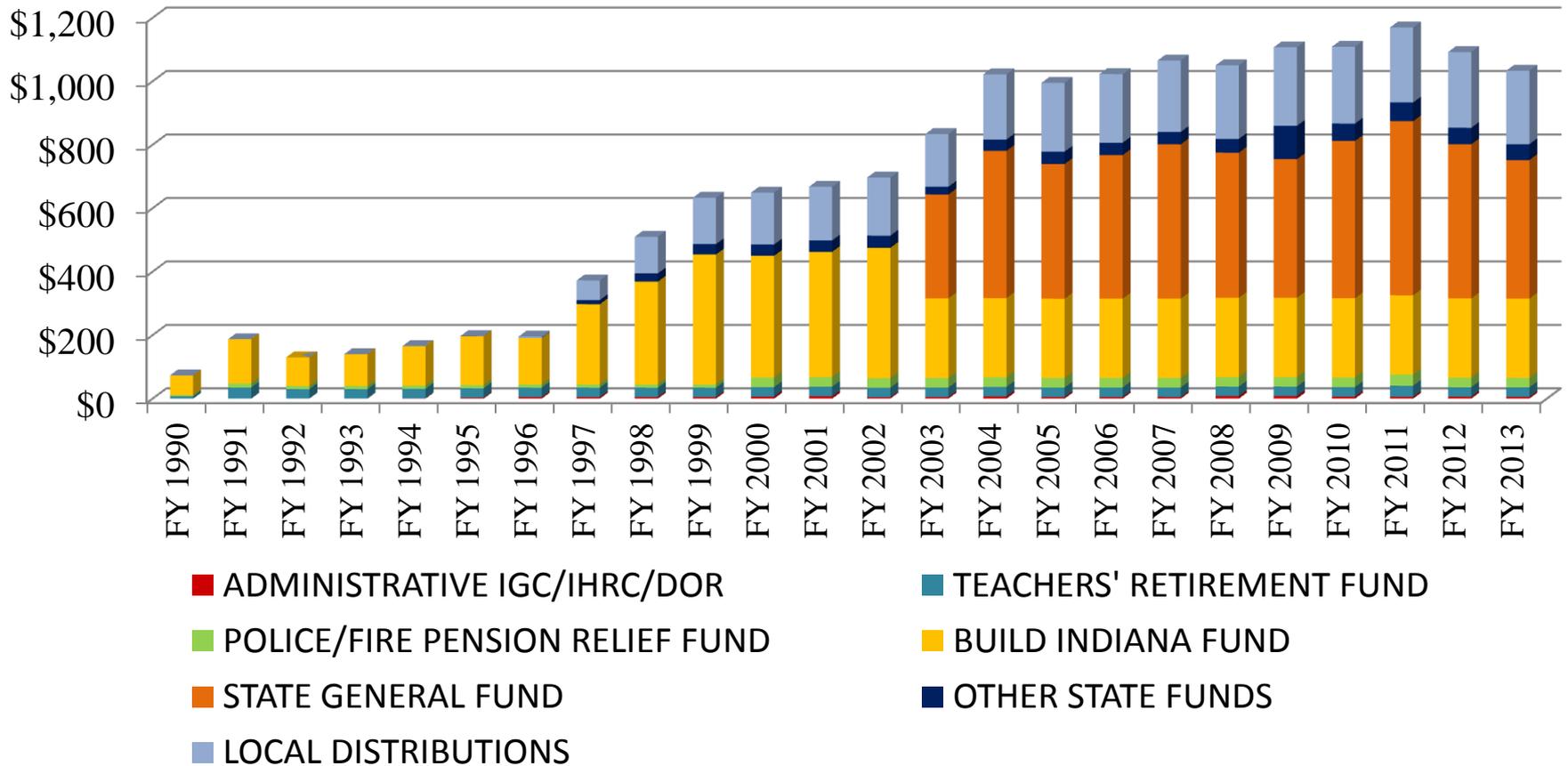
(in \$ Million)



**This figure does not include the following:**

- (1) License fees paid by the owners and operating agents of riverboats and racinos.**
- (2) License fees paid by the suppliers of gaming equipment.**
- (3) Payments made under local development agreements by the riverboats & racinos to the local units.**
- (4) Administrative expenses of the Hoosier Lottery before the profits are transferred to the state.**

**FIGURE 9(a)**  
**DISTRIBUTION OF GAMING REVENUES**  
**AND BIF INTEREST BY TYPE OF DISTRIBUTION**  
(in \$ Million)



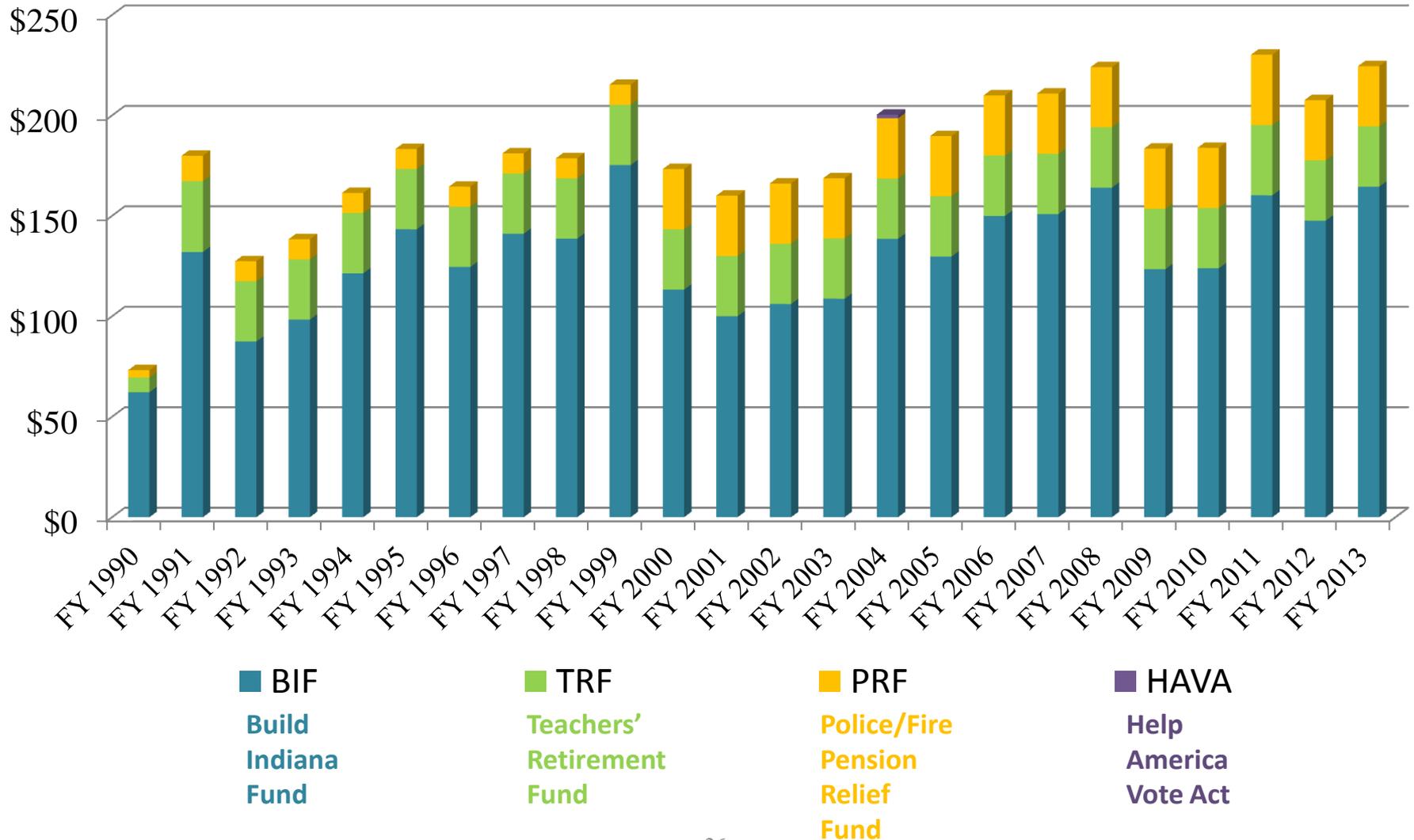
**This figure does not include the following:**

- (1) License fees paid by the owners and operating agents of riverboats and racinos.
- (2) License fees paid by the suppliers of gaming equipment.
- (3) Payments made under local development agreements by the riverboats & racinos to the local units.
- (4) Administrative expenses of the Hoosier Lottery before the profits are transferred to the state.

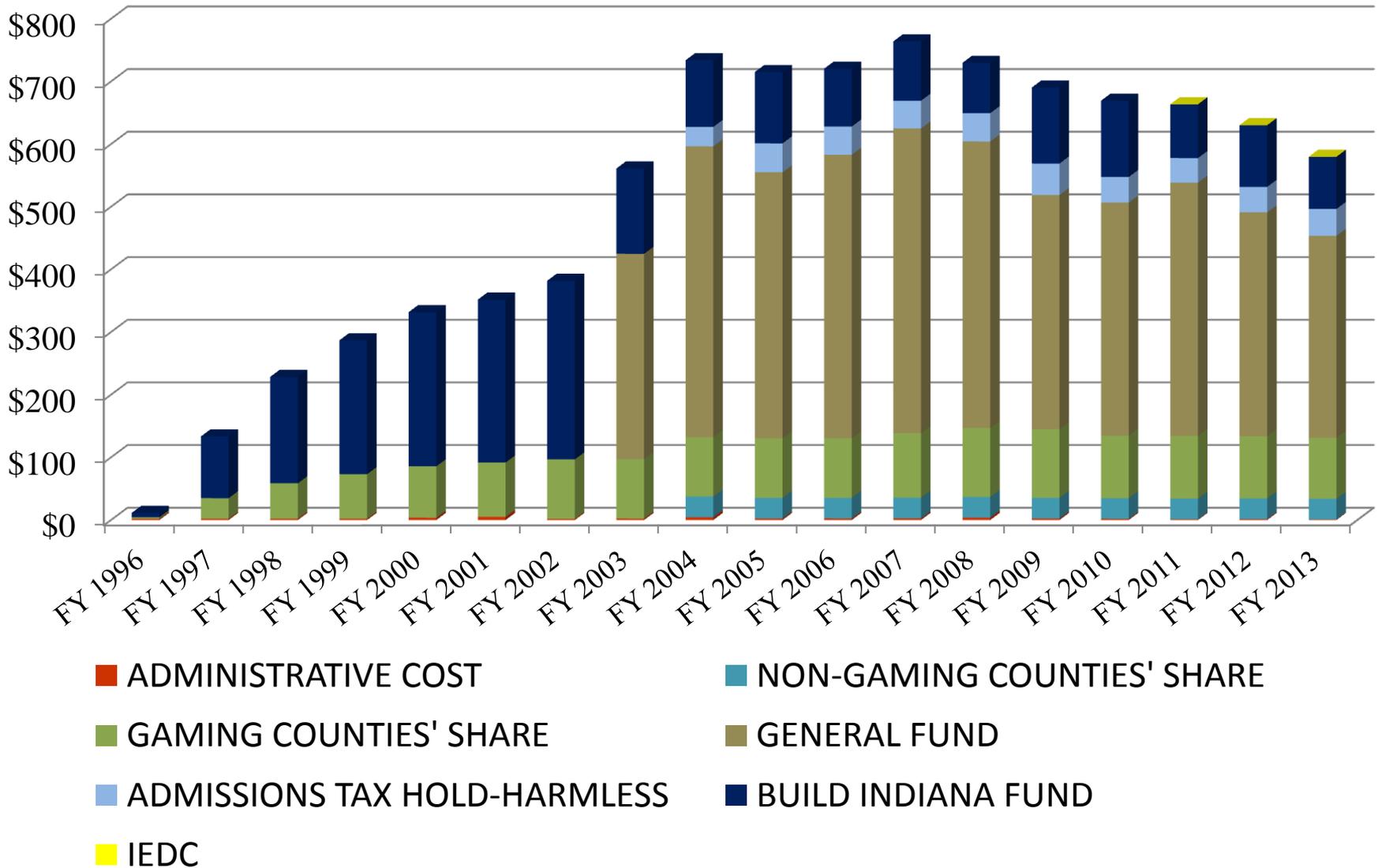
# FIGURE 9(b)

## DISTRIBUTION OF HOOSIER LOTTERY PROFITS

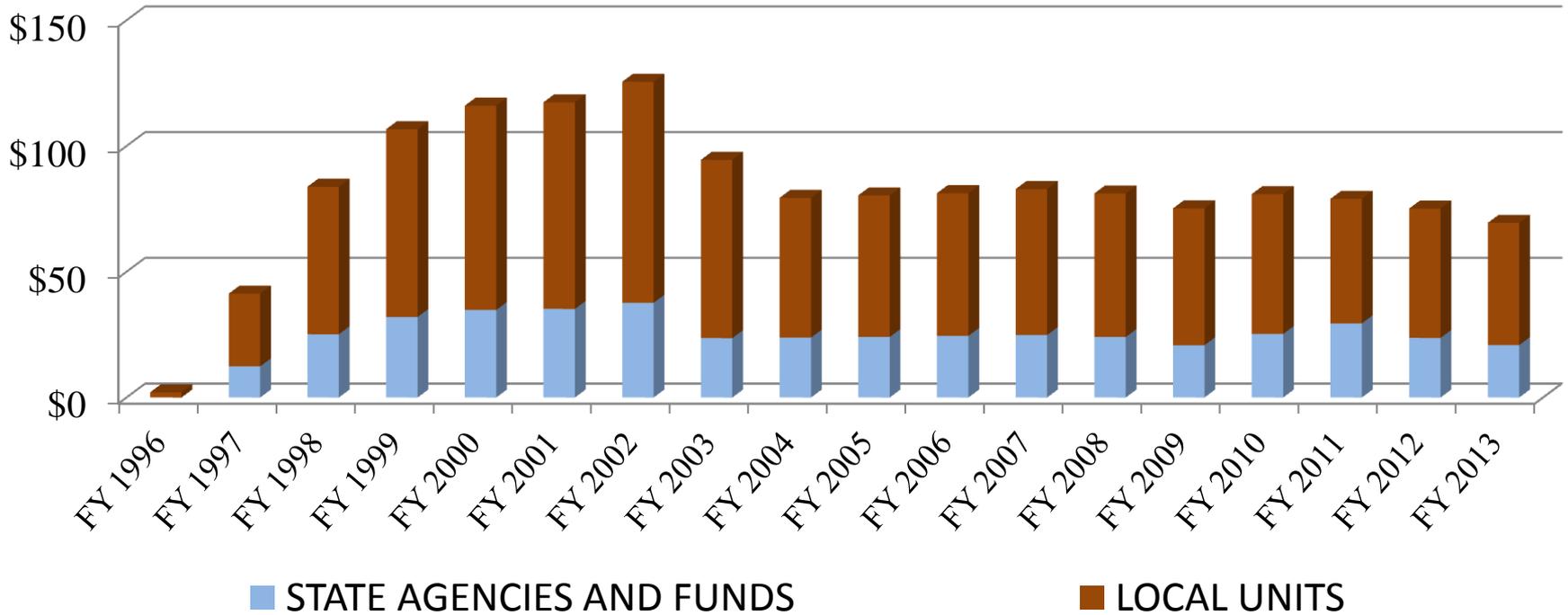
(in \$ Million)



**FIGURE 9(c)**  
**DISTRIBUTION OF RIVERBOAT WAGERING TAX REVENUES**  
 (in \$ Million)



**FIGURE 9(d)**  
**DISTRIBUTION OF RIVERBOAT ADMISSIONS TAX REVENUES**  
 (in \$ Million)



■ STATE AGENCIES AND FUNDS  
 Indiana Horse Racing Commission,  
 Indiana General Fund,  
 Mental Health Fund,  
 Indiana State Fair Commission.

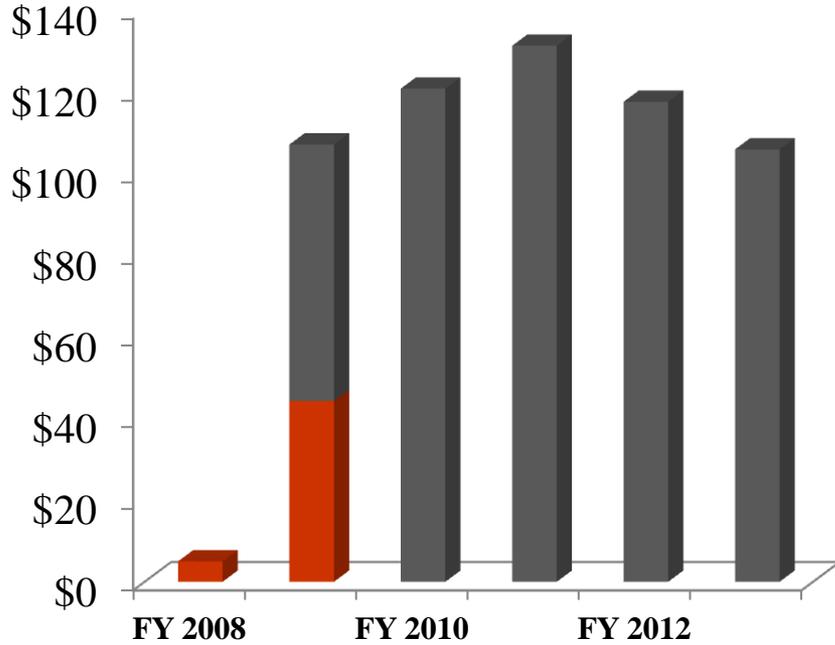
■ LOCAL UNITS  
 Counties, cities, towns,  
 and local funds receive  
 this distribution.

Effective July 1, 2002, Indiana riverboats were allowed to request flexible scheduling. Each Indiana riverboat made such a request and the Indiana Gaming Commission granted those requests. The admissions tax of \$3.00 per person/per excursion also changed for those riverboats implementing flexible scheduling to a rate of \$3.00 per person. This resulted in a reduced collection of admissions tax as seen in the chart above.

# FIGURE 9(e)

## DISTRIBUTION OF RACINO WAGERING TAX REVENUES (in \$ Million)

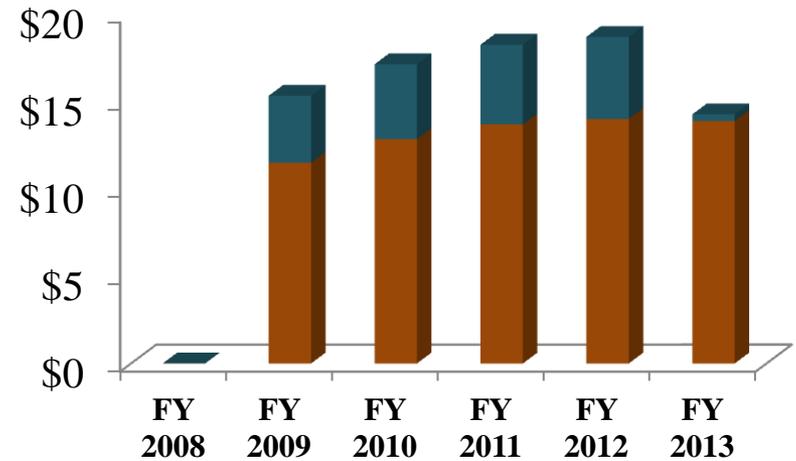
**RACINO WAGERING TAX TO STATE**



■ PROPERTY TAX REPLACEMENT TRUST FUND

■ GENERAL FUND

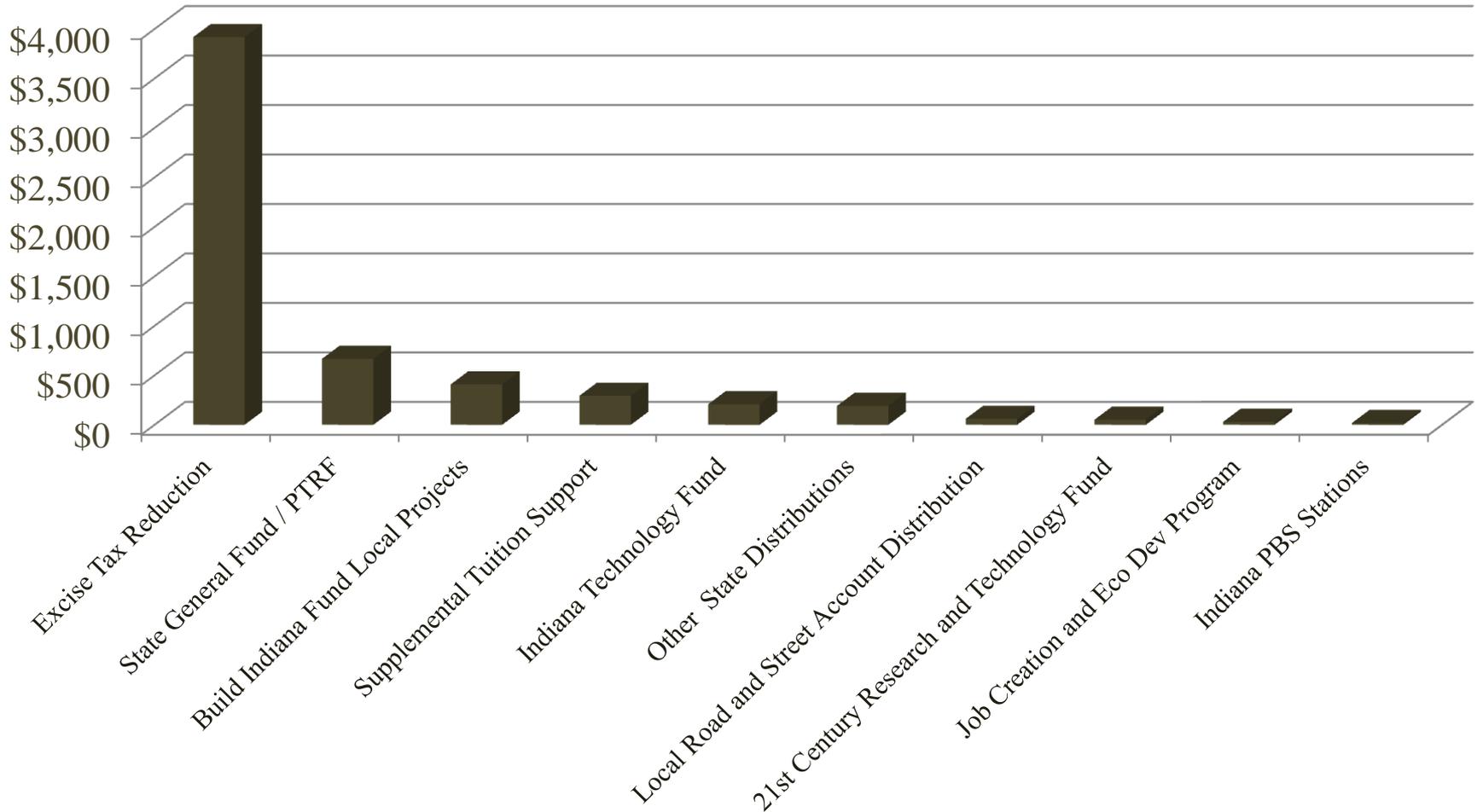
**RACINO WAGERING TAX TO OTHER ENTITIES**



■ 3% OF AGR TO RACINO COUNTIES

■ 1% OF AGR TO ORANGE COUNTY CASINO

**FIGURE 10**  
**HISTORICAL BUILD INDIANA FUND DISTRIBUTIONS**  
**FY 1990 - FY 2013**  
**(in \$ Million)**



**Table 1**  
**Distribution of Build Indiana Fund and**  
**Distribution of Lottery Share to TRF & PERF**  
**Fiscal Year 2013**  
**and Cumulative: FY 1989 Through FY 2013**  
**by Expenditure/Distribution Category**  
**(in Dollars)**

	<b>Fiscal Year 2013</b>	<b>Cumulative Total Fiscal Years 1989 - 2013</b>
<b><u>State Totals by Expenditure/Distribution Category</u></b>		
<i>Excise Tax Reduction</i>	\$236,212,440	\$3,941,929,776
<i>Supplemental Tuition Support</i>		\$293,208,199
<i>Job Creation and Economic Development</i>		\$30,000,000
<i>Build Indiana Fund Local Projects</i>		\$408,023,074
<i>Local Road and Street Account Distribution</i>		\$60,000,000
<i>Indiana Technology Fund</i>	\$4,500,000	\$209,799,289
<i>21st Century Research and Technology Fund</i>		\$50,699,998
<i>Digital Television Conversion for Indiana PBS Stations</i>		\$17,879,380
<i>Little Calumet River Basin Commission</i>		\$3,000,000
<i>Indiana University Proton Therapy</i>		\$10,000,000
<i>Purdue University-NAotechnology</i>		\$5,000,000
<i>Higher Education Technology</i>		\$29,000,000
<i>Department of Natural Resources State Projects</i>		\$2,750,000
<i>Indiana Department of Transportation Projects</i>		\$6,156,833
<i>Stream Pollution Control Grants</i>		\$22,800,000
<i>Other State &amp; Local Distributions</i>	\$9,283,992	\$48,600,660
<i>Transfer to the General Fund</i>		\$291,304,622
<i>Property Tax Replacement Fund Transfer</i>		\$375,000,000
<i>1992-93 Biennium Appropriations to the Highway Construction Account</i>		\$72,500,000
<b>Total - Build Indiana Fund Distributions</b>	<b>\$249,996,432</b>	<b>\$5,877,651,831</b>
<i>City and Town Police and Fire Pensions</i>	\$30,000,000	\$521,332,833
<i>Teachers' Retirement Fund Pre-1996 Account</i>	\$30,000,000	\$707,600,000
<i>Teachers' Retirement Fund 1996 Account</i>		\$60,000,000
<b>Total - Retirement Fund Distributions</b>	<b>\$60,000,000</b>	<b>\$1,288,932,833</b>
<b>GRAND TOTAL</b>	<b>\$309,996,432</b>	<b>\$7,166,584,664</b>

**NOTE:**

This table illustrates the distributions from the Build Indiana Fund for FY 2013 and cumulative since FY 1989. As stated earlier in this report, \$5,877.5 million was distributed from the Build Indiana Fund between FY 1989 and FY 2013. The table above also includes the distributions of lottery profits deposited in the Teachers' Retirement Fund (TRF) and Police / Fire Pension Relief Fund (PRF). \$707.6 million of lottery profits have been distributed to TRF. \$521.3 million in lottery profits have been distributed to PRF.

**Table 2**  
**Distribution of Build Indiana Fund and**  
**Distribution of Lottery Share to TRF & PERF**  
**Fiscal Year 2013**  
**and Cumulative: FY 1989 Through FY 2013**  
**by County**  
**(in Dollars)**

<b>County Name</b>	<b>Fiscal Year 2013</b>	<b>Cumulative Total Fiscal Years 1989 - 2013</b>
<b><u>1 Adams</u></b>		
<i>Excise Tax Reduction</i>	\$791,111	\$15,364,515
<i>Supplemental Tuition Support</i>		\$1,544,370
<i>City and Town Police and Fire Pensions</i>	\$64,333	\$951,723
<i>Build Indiana Fund Local Projects</i>		\$2,012,831
<i>Local Road and Street Account Distribution</i>		\$299,509
<i>Indiana Technology Fund</i>	\$33,611	\$1,342,269
<b>Total</b>	<b>\$889,054</b>	<b>\$21,515,216</b>
<b><u>2 Allen</u></b>		
<i>Excise Tax Reduction</i>	\$12,242,010	\$211,459,918
<i>Supplemental Tuition Support</i>		\$13,905,752
<i>City and Town Police and Fire Pensions</i>	\$2,083,221	\$32,844,842
<i>Build Indiana Fund Local Projects</i>		\$17,722,238
<i>Local Road and Street Account Distribution</i>		\$3,484,576
<i>Indiana Technology Fund</i>	\$38,365	\$5,501,804
<b>Total</b>	<b>\$14,363,596</b>	<b>\$284,919,130</b>
<b><u>3 Bartholomew</u></b>		
<i>Excise Tax Reduction</i>	\$2,960,648	\$50,324,456
<i>Supplemental Tuition Support</i>		\$3,277,832
<i>City and Town Police and Fire Pensions</i>	\$382,657	\$5,666,058
<i>Job Creation and Economic Development</i>		\$2,266,667
<i>Build Indiana Fund Local Projects</i>		\$7,324,741
<i>Local Road and Street Account Distribution</i>		\$755,581
<i>Indiana Technology Fund</i>	\$14,798	\$1,710,526
<b>Total</b>	<b>\$3,358,103</b>	<b>\$71,325,861</b>
<b><u>4 Benton</u></b>		
<i>Excise Tax Reduction</i>	\$319,155	\$5,539,950
<i>Supplemental Tuition Support</i>		\$606,985
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$924,850
<i>Local Road and Street Account Distribution</i>		\$96,453
<i>Indiana Technology Fund</i>	\$5,852	\$571,475
<b>Total</b>	<b>\$325,008</b>	<b>\$7,739,712</b>

County Name	Fiscal Year 2013	Cumulative Total Fiscal Years 1989 - 2013
<b><u>5 Blackford</u></b>		
<i>Excise Tax Reduction</i>	\$393,339	\$7,300,672
<i>Supplemental Tuition Support</i>		\$812,813
<i>City and Town Police and Fire Pensions</i>	\$18,311	\$424,647
<i>Build Indiana Fund Local Projects</i>		\$1,998,850
<i>Local Road and Street Account Distribution</i>		\$148,169
<i>Indiana Technology Fund</i>	\$4,250	\$423,965
<b>Total</b>	\$415,901	\$11,109,116
<b><u>6 Boone</u></b>		
<i>Excise Tax Reduction</i>	\$3,105,373	\$43,505,655
<i>Supplemental Tuition Support</i>		\$2,161,371
<i>City and Town Police and Fire Pensions</i>	\$74,661	\$960,595
<i>Build Indiana Fund Local Projects</i>		\$2,778,109
<i>Local Road and Street Account Distribution</i>		\$459,104
<i>Indiana Technology Fund</i>	\$28,105	\$1,647,577
<b>Total</b>	\$3,208,139	\$51,512,410
<b><u>7 Brown</u></b>		
<i>Excise Tax Reduction</i>	\$543,411	\$9,882,689
<i>Supplemental Tuition Support</i>		\$740,722
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$1,169,221
<i>Local Road and Street Account Distribution</i>		\$156,800
<i>Indiana Technology Fund</i>	\$6,922	\$525,277
<b>Total</b>	\$550,333	\$12,474,709
<b><u>8 Carroll</u></b>		
<i>Excise Tax Reduction</i>	\$763,663	\$13,274,751
<i>Supplemental Tuition Support</i>		\$868,712
<i>City and Town Police and Fire Pensions</i>	\$266	\$74,573
<i>Build Indiana Fund Local Projects</i>		\$702,161
<i>Local Road and Street Account Distribution</i>		\$197,670
<i>Indiana Technology Fund</i>	\$12,717	\$660,261
<b>Total</b>	\$776,645	\$15,778,128
<b><u>9 Cass</u></b>		
<i>Excise Tax Reduction</i>	\$1,184,418	\$22,435,739
<i>Supplemental Tuition Support</i>		\$2,260,380
<i>City and Town Police and Fire Pensions</i>	\$197,362	\$3,102,247
<i>Build Indiana Fund Local Projects</i>		\$3,288,510
<i>Local Road and Street Account Distribution</i>		\$396,142
<i>Indiana Technology Fund</i>	\$26,043	\$1,161,735
<i>Wabash River Heritage</i>		\$269,920
<b>Total</b>	\$1,407,822	\$32,914,673

County Name	Fiscal Year 2013	Cumulative Total Fiscal Years 1989 - 2013
<b><u>10 Clark</u></b>		
<i>Excise Tax Reduction</i>	\$3,579,190	\$60,051,421
<i>Supplemental Tuition Support</i>		\$4,914,248
<i>City and Town Police and Fire Pensions</i>	\$422,943	\$5,819,808
<i>Build Indiana Fund Local Projects</i>		\$9,374,127
<i>Local Road and Street Account Distribution</i>		\$949,229
<i>Indiana Technology Fund</i>	\$35,799	\$2,419,128
<b>Total</b>	<u>\$4,037,932</u>	<u>\$83,527,961</u>
<b><u>11 Clay</u></b>		
<i>Excise Tax Reduction</i>	\$859,121	\$15,131,731
<i>Supplemental Tuition Support</i>		\$1,515,188
<i>City and Town Police and Fire Pensions</i>	\$37,519	\$670,530
<i>Build Indiana Fund Local Projects</i>		\$1,697,778
<i>Local Road and Street Account Distribution</i>		\$256,535
<i>Indiana Technology Fund</i>	\$7,882	\$819,888
<b>Total</b>	<u>\$904,522</u>	<u>\$20,091,649</u>
<b><u>12 Clinton</u></b>		
<i>Excise Tax Reduction</i>	\$1,076,710	\$19,363,325
<i>Supplemental Tuition Support</i>		\$1,993,146
<i>City and Town Police and Fire Pensions</i>	\$171,105	\$2,997,817
<i>Build Indiana Fund Local Projects</i>		\$1,730,231
<i>Local Road and Street Account Distribution</i>		\$325,726
<i>Indiana Technology Fund</i>	\$22,150	\$1,324,697
<b>Total</b>	<u>\$1,269,966</u>	<u>\$27,734,942</u>
<b><u>13 Crawford</u></b>		
<i>Excise Tax Reduction</i>	\$231,225	\$4,561,763
<i>Supplemental Tuition Support</i>		\$617,386
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$1,415,324
<i>Local Road and Street Account Distribution</i>		\$100,059
<i>Indiana Technology Fund</i>	\$6,563	\$634,630
<b>Total</b>	<u>\$237,787</u>	<u>\$7,329,161</u>
<b><u>14 Daviess</u></b>		
<i>Excise Tax Reduction</i>	\$994,108	\$15,599,753
<i>Supplemental Tuition Support</i>		\$1,350,582
<i>City and Town Police and Fire Pensions</i>	\$36,340	\$796,632
<i>Build Indiana Fund Local Projects</i>		\$1,939,070
<i>Local Road and Street Account Distribution</i>		\$244,935
<i>Indiana Technology Fund</i>	\$22,928	\$900,841
<b>Total</b>	<u>\$1,053,376</u>	<u>\$20,831,813</u>

County Name	Fiscal Year 2013	Cumulative Total Fiscal Years 1989 - 2013
<b><u>15 Dearborn</u></b>		
<i>Excise Tax Reduction</i>	\$1,830,409	\$30,730,763
<i>Supplemental Tuition Support</i>		\$2,562,385
<i>City and Town Police and Fire Pensions</i>	\$42,592	\$519,135
<i>Build Indiana Fund Local Projects</i>		\$1,422,109
<i>Local Road and Street Account Distribution</i>		\$451,055
<i>Indiana Technology Fund</i>	\$43,539	\$1,908,372
<b>Total</b>	<b>\$1,916,540</b>	<b>\$37,593,819</b>
<b><u>16 Decatur</u></b>		
<i>Excise Tax Reduction</i>	\$914,246	\$15,248,186
<i>Supplemental Tuition Support</i>		\$1,414,236
<i>City and Town Police and Fire Pensions</i>	\$35,439	\$794,236
<i>Build Indiana Fund Local Projects</i>		\$2,326,311
<i>Local Road and Street Account Distribution</i>		\$236,036
<i>Indiana Technology Fund</i>	\$6,442	\$848,889
<b>Total</b>	<b>\$956,126</b>	<b>\$20,867,893</b>
<b><u>17 DeKalb</u></b>		
<i>Excise Tax Reduction</i>	\$1,355,183	\$24,119,074
<i>Supplemental Tuition Support</i>		\$2,151,930
<i>City and Town Police and Fire Pensions</i>	\$21,650	\$342,822
<i>Build Indiana Fund Local Projects</i>		\$1,744,815
<i>Local Road and Street Account Distribution</i>		\$411,037
<i>Indiana Technology Fund</i>	\$18,278	\$1,714,050
<b>Total</b>	<b>\$1,395,111</b>	<b>\$30,483,728</b>
<b><u>18 Delaware</u></b>		
<i>Excise Tax Reduction</i>	\$3,499,386	\$64,115,412
<i>Supplemental Tuition Support</i>		\$6,006,536
<i>City and Town Police and Fire Pensions</i>	\$650,804	\$11,052,499
<i>Build Indiana Fund Local Projects</i>		\$6,054,088
<i>Local Road and Street Account Distribution</i>		\$1,188,054
<i>Indiana Technology Fund</i>	\$43,938	\$2,956,332
<b>Total</b>	<b>\$4,194,128</b>	<b>\$91,372,921</b>
<b><u>19 Dubois</u></b>		
<i>Excise Tax Reduction</i>	\$1,724,372	\$28,477,881
<i>Supplemental Tuition Support</i>		\$1,955,731
<i>City and Town Police and Fire Pensions</i>	\$32,778	\$463,676
<i>Build Indiana Fund Local Projects</i>		\$6,293,236
<i>Local Road and Street Account Distribution</i>		\$368,240
<i>Indiana Technology Fund</i>	\$51,014	\$1,491,406
<b>Total</b>	<b>\$1,808,163</b>	<b>\$39,050,170</b>

County Name	Fiscal Year 2013	Cumulative Total Fiscal Years 1989 - 2013
<b>20 Elkhart</b>		
<i>Excise Tax Reduction</i>	\$5,362,977	\$101,475,687
<i>Supplemental Tuition Support</i>		\$7,963,125
<i>City and Town Police and Fire Pensions</i>	\$723,216	\$12,171,045
<i>Build Indiana Fund Local Projects</i>		\$8,694,986
<i>Local Road and Street Account Distribution</i>		\$1,747,760
<i>Indiana Technology Fund</i>	\$66,457	\$4,839,082
<b>Total</b>	<b>\$6,152,649</b>	<b>\$136,891,685</b>
<b>21 Fayette</b>		
<i>Excise Tax Reduction</i>	\$606,884	\$13,315,715
<i>Supplemental Tuition Support</i>		\$1,546,130
<i>City and Town Police and Fire Pensions</i>	\$220,427	\$3,926,529
<i>Build Indiana Fund Local Projects</i>		\$2,435,628
<i>Local Road and Street Account Distribution</i>		\$270,661
<i>Indiana Technology Fund</i>	\$9,965	\$668,507
<b>Total</b>	<b>\$837,276</b>	<b>\$22,163,170</b>
<b>22 Floyd</b>		
<i>Excise Tax Reduction</i>	\$2,669,208	\$46,339,405
<i>Supplemental Tuition Support</i>		\$3,413,799
<i>City and Town Police and Fire Pensions</i>	\$509,971	\$8,873,440
<i>Build Indiana Fund Local Projects</i>		\$4,141,661
<i>Local Road and Street Account Distribution</i>		\$704,153
<i>Indiana Technology Fund</i>	\$24,916	\$1,493,037
<b>Total</b>	<b>\$3,204,095</b>	<b>\$64,965,494</b>
<b>23 Fountain</b>		
<i>Excise Tax Reduction</i>	\$603,599	\$10,266,345
<i>Supplemental Tuition Support</i>		\$1,035,238
<i>City and Town Police and Fire Pensions</i>	\$15,164	\$174,235
<i>Build Indiana Fund Local Projects</i>		\$1,145,353
<i>Local Road and Street Account Distribution</i>		\$174,038
<i>Indiana Technology Fund</i>	\$14,442	\$614,019
<b>Total</b>	<b>\$633,204</b>	<b>\$13,409,228</b>
<b>24 Franklin</b>		
<i>Excise Tax Reduction</i>	\$753,900	\$13,066,520
<i>Supplemental Tuition Support</i>		\$988,045
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$1,330,000
<i>Local Road and Street Account Distribution</i>		\$205,143
<i>Indiana Technology Fund</i>	\$10,059	\$635,009
<b>Total</b>	<b>\$763,959</b>	<b>\$16,224,717</b>

County Name	Fiscal Year 2013	Cumulative Total Fiscal Years 1989 - 2013
<b><u>25 Fulton</u></b>		
<i>Excise Tax Reduction</i>	\$775,141	\$12,586,299
<i>Supplemental Tuition Support</i>		\$857,778
<i>City and Town Police and Fire Pensions</i>	\$19,488	\$238,279
<i>Build Indiana Fund Local Projects</i>		\$1,377,539
<i>Local Road and Street Account Distribution</i>		\$201,599
<i>Indiana Technology Fund</i>	\$19,999	\$849,835
<b>Total</b>	<u>\$814,627</u>	<u>\$16,111,329</u>
<b><u>26 Gibson</u></b>		
<i>Excise Tax Reduction</i>	\$1,390,454	\$21,578,371
<i>Supplemental Tuition Support</i>		\$1,588,280
<i>City and Town Police and Fire Pensions</i>	\$65,034	\$944,344
<i>Build Indiana Fund Local Projects</i>		\$2,437,421
<i>Local Road and Street Account Distribution</i>		\$314,453
<i>Indiana Technology Fund</i>	\$30,452	\$1,205,893
<b>Total</b>	<u>\$1,485,939</u>	<u>\$28,068,762</u>
<b><u>27 Grant</u></b>		
<i>Excise Tax Reduction</i>	\$2,025,857	\$39,916,850
<i>Supplemental Tuition Support</i>		\$4,577,783
<i>City and Town Police and Fire Pensions</i>	\$417,528	\$6,236,325
<i>Build Indiana Fund Local Projects</i>		\$6,509,831
<i>Local Road and Street Account Distribution</i>		\$775,967
<i>Indiana Technology Fund</i>	\$27,261	\$2,111,351
<b>Total</b>	<u>\$2,470,646</u>	<u>\$60,128,107</u>
<b><u>28 Greene</u></b>		
<i>Excise Tax Reduction</i>	\$1,104,612	\$18,098,468
<i>Supplemental Tuition Support</i>		\$1,961,863
<i>City and Town Police and Fire Pensions</i>	\$24,302	\$540,927
<i>Build Indiana Fund Local Projects</i>		\$1,563,302
<i>Local Road and Street Account Distribution</i>		\$306,033
<i>Indiana Technology Fund</i>	\$23,999	\$1,821,206
<b>Total</b>	<u>\$1,152,913</u>	<u>\$24,291,798</u>
<b><u>29 Hamilton</u></b>		
<i>Excise Tax Reduction</i>	\$21,224,354	\$243,842,457
<i>Supplemental Tuition Support</i>		\$6,261,205
<i>City and Town Police and Fire Pensions</i>	\$239,119	\$3,138,026
<i>Build Indiana Fund Local Projects</i>		\$2,565,285
<i>Local Road and Street Account Distribution</i>		\$1,625,835
<i>Indiana Technology Fund</i>	\$76,010	\$4,418,160
<b>Total</b>	<u>\$21,539,482</u>	<u>\$261,850,967</u>

County Name	Fiscal Year 2013	Cumulative Total Fiscal Years 1989 - 2013
<b>30 Hancock</b>		
<i>Excise Tax Reduction</i>	\$3,237,106	\$51,535,432
<i>Supplemental Tuition Support</i>		\$2,809,927
<i>City and Town Police and Fire Pensions</i>	\$46,508	\$662,284
<i>Build Indiana Fund Local Projects</i>		\$2,910,064
<i>Local Road and Street Account Distribution</i>		\$575,438
<i>Indiana Technology Fund</i>	\$15,918	\$1,603,320
<b>Total</b>	<u>\$3,299,532</u>	<u>\$60,096,465</u>
<b>31 Harrison</b>		
<i>Excise Tax Reduction</i>	\$1,281,887	\$22,284,366
<i>Supplemental Tuition Support</i>		\$1,934,236
<i>Build Indiana Fund Local Projects</i>		\$1,381,596
<i>Local Road and Street Account Distribution</i>		\$345,851
<i>Indiana Technology Fund</i>	\$36,006	\$1,523,318
<b>Total</b>	<u>\$1,317,894</u>	<u>\$27,469,367</u>
<b>32 Hendricks</b>		
<i>Excise Tax Reduction</i>	\$7,119,026	\$99,568,523
<i>Supplemental Tuition Support</i>		\$4,619,002
<i>City and Town Police and Fire Pensions</i>	\$81,310	\$897,252
<i>Job Creation and Economic Development</i>		\$3,930,485
<i>Build Indiana Fund Local Projects</i>		\$3,667,655
<i>Local Road and Street Account Distribution</i>		\$952,947
<i>Indiana Technology Fund</i>	\$69,556	\$3,151,157
<b>Total</b>	<u>\$7,269,892</u>	<u>\$116,787,022</u>
<b>33 Henry</b>		
<i>Excise Tax Reduction</i>	\$1,615,361	\$31,593,688
<i>Supplemental Tuition Support</i>		\$2,919,814
<i>City and Town Police and Fire Pensions</i>	\$164,979	\$3,416,725
<i>Build Indiana Fund Local Projects</i>		\$5,336,639
<i>Local Road and Street Account Distribution</i>		\$540,849
<i>Indiana Technology Fund</i>	\$32,131	\$1,735,876
<b>Total</b>	<u>\$1,812,471</u>	<u>\$45,543,591</u>
<b>34 Howard</b>		
<i>Excise Tax Reduction</i>	\$3,426,032	\$66,255,923
<i>Supplemental Tuition Support</i>		\$4,270,066
<i>City and Town Police and Fire Pensions</i>	\$792,227	\$14,165,638
<i>Job Creation and Economic Development</i>		\$1,800,000
<i>Build Indiana Fund Local Projects</i>		\$4,338,583
<i>Local Road and Street Account Distribution</i>		\$915,100
<i>Indiana Technology Fund</i>	\$33,930	\$2,236,003
<b>Total</b>	<u>\$4,252,189</u>	<u>\$93,981,314</u>

County Name	Fiscal Year 2013	Cumulative Total Fiscal Years 1989 - 2013
<b><u>35 Huntington</u></b>		
<i>Excise Tax Reduction</i>	\$1,237,888	\$22,125,478
<i>Supplemental Tuition Support</i>		\$2,100,520
<i>City and Town Police and Fire Pensions</i>	\$251,288	\$3,552,837
<i>Build Indiana Fund Local Projects</i>		\$2,166,236
<i>Local Road and Street Account Distribution</i>		\$373,281
<i>Indiana Technology Fund</i>	\$17,701	\$1,105,706
<b>Total</b>	<u>\$1,506,877</u>	<u>\$31,424,057</u>
<b><u>36 Jackson</u></b>		
<i>Excise Tax Reduction</i>	\$1,390,664	\$24,229,935
<i>Supplemental Tuition Support</i>		\$2,021,485
<i>City and Town Police and Fire Pensions</i>	\$117,929	\$1,811,105
<i>Build Indiana Fund Local Projects</i>		\$2,381,097
<i>Local Road and Street Account Distribution</i>		\$397,801
<i>Indiana Technology Fund</i>	\$26,672	\$1,434,082
<b>Total</b>	<u>\$1,535,265</u>	<u>\$32,275,505</u>
<b><u>37 Jasper</u></b>		
<i>Excise Tax Reduction</i>	\$1,340,913	\$21,427,918
<i>Supplemental Tuition Support</i>		\$1,166,268
<i>City and Town Police and Fire Pensions</i>		\$2,830
<i>Build Indiana Fund Local Projects</i>		\$2,584,771
<i>Local Road and Street Account Distribution</i>		\$287,833
<i>Indiana Technology Fund</i>	\$23,573	\$998,065
<b>Total</b>	<u>\$1,364,486</u>	<u>\$26,467,685</u>
<b><u>38 Jay</u></b>		
<i>Excise Tax Reduction</i>	\$568,723	\$10,149,009
<i>Supplemental Tuition Support</i>		\$1,310,482
<i>City and Town Police and Fire Pensions</i>	\$28,529	\$505,796
<i>Build Indiana Fund Local Projects</i>		\$3,337,620
<i>Local Road and Street Account Distribution</i>		\$221,516
<i>Indiana Technology Fund</i>	\$7,634	\$693,259
<b>Total</b>	<u>\$604,887</u>	<u>\$16,217,683</u>
<b><u>39 Jefferson</u></b>		
<i>Excise Tax Reduction</i>	\$954,024	\$17,234,306
<i>Supplemental Tuition Support</i>		\$1,548,854
<i>City and Town Police and Fire Pensions</i>	\$60,082	\$776,600
<i>Build Indiana Fund Local Projects</i>		\$1,426,048
<i>Local Road and Street Account Distribution</i>		\$290,948
<i>Indiana Technology Fund</i>	\$13,376	\$958,756
<b>Total</b>	<u>\$1,027,482</u>	<u>\$22,235,511</u>

County Name	Fiscal Year 2013	Cumulative Total Fiscal Years 1989 - 2013
<b><u>40 Jennings</u></b>		
<i>Excise Tax Reduction</i>	\$721,052	\$13,238,461
<i>Supplemental Tuition Support</i>		\$1,448,874
<i>City and Town Police and Fire Pensions</i>	\$11,074	\$225,522
<i>Build Indiana Fund Local Projects</i>		\$1,668,570
<i>Local Road and Street Account Distribution</i>		\$237,856
<i>Indiana Technology Fund</i>	\$8,467	\$1,175,326
<b>Total</b>	<u>\$740,593</u>	<u>\$17,994,609</u>
<b><u>41 Johnson</u></b>		
<i>Excise Tax Reduction</i>	\$6,090,456	\$94,629,903
<i>Supplemental Tuition Support</i>		\$5,282,940
<i>City and Town Police and Fire Pensions</i>	\$165,451	\$1,993,309
<i>Build Indiana Fund Local Projects</i>		\$5,658,191
<i>Local Road and Street Account Distribution</i>		\$1,075,057
<i>Indiana Technology Fund</i>	\$77,995	\$3,377,305
<b>Total</b>	<u>\$6,333,902</u>	<u>\$112,016,705</u>
<b><u>42 Knox</u></b>		
<i>Excise Tax Reduction</i>	\$1,408,823	\$21,931,416
<i>Supplemental Tuition Support</i>		\$2,024,017
<i>City and Town Police and Fire Pensions</i>	\$114,464	\$2,062,728
<i>Build Indiana Fund Local Projects</i>		\$2,018,755
<i>Local Road and Street Account Distribution</i>		\$371,615
<i>Indiana Technology Fund</i>	\$27,526	\$1,374,776
<i>Wabash River Heritage</i>		\$322,917
<b>Total</b>	<u>\$1,550,812</u>	<u>\$30,106,224</u>
<b><u>43 Kosciusko</u></b>		
<i>Excise Tax Reduction</i>	\$2,661,873	\$45,692,032
<i>Supplemental Tuition Support</i>		\$3,491,066
<i>City and Town Police and Fire Pensions</i>	\$79,284	\$1,162,529
<i>Build Indiana Fund Local Projects</i>		\$9,791,504
<i>Local Road and Street Account Distribution</i>		\$742,974
<i>Indiana Technology Fund</i>	\$25,726	\$2,455,316
<b>Total</b>	<u>\$2,766,883</u>	<u>\$63,335,421</u>
<b><u>44 LaGrange</u></b>		
<i>Excise Tax Reduction</i>	\$754,659	\$14,475,260
<i>Supplemental Tuition Support</i>		\$1,256,041
<i>City and Town Police and Fire Pensions</i>		\$1,136,250
<i>Build Indiana Fund Local Projects</i>		\$7,352,372
<i>Local Road and Street Account Distribution</i>		\$240,204
<i>Indiana Technology Fund</i>	\$18,698	\$882,422
<b>Total</b>	<u>\$773,356</u>	<u>\$25,342,549</u>

County Name	Fiscal Year 2013	Cumulative Total Fiscal Years 1989 - 2013
<b>45 Lake</b>		
<i>Excise Tax Reduction</i>	\$17,858,544	\$290,685,109
<i>Supplemental Tuition Support</i>		\$29,080,529
<i>City and Town Police and Fire Pensions</i>	\$4,346,320	\$72,394,659
<i>Build Indiana Fund Local Projects</i>		\$36,653,316
<i>Local Road and Street Account Distribution</i>		\$4,694,735
<i>Indiana Technology Fund</i>	\$100,218	\$16,418,469
<b>Total</b>	<u>\$22,305,082</u>	<u>\$449,926,817</u>
<b>46 LaPorte</b>		
<i>Excise Tax Reduction</i>	\$3,878,766	\$69,387,184
<i>Supplemental Tuition Support</i>		\$5,737,825
<i>City and Town Police and Fire Pensions</i>	\$623,330	\$9,450,458
<i>Build Indiana Fund Local Projects</i>		\$13,576,449
<i>Local Road and Street Account Distribution</i>		\$1,165,245
<i>Indiana Technology Fund</i>	\$41,623	\$2,849,848
<b>Total</b>	<u>\$4,543,719</u>	<u>\$102,167,008</u>
<b>47 Lawrence</b>		
<i>Excise Tax Reduction</i>	\$1,464,954	\$27,317,858
<i>Supplemental Tuition Support</i>		\$2,448,566
<i>City and Town Police and Fire Pensions</i>	\$178,119	\$3,485,942
<i>Build Indiana Fund Local Projects</i>		\$2,141,709
<i>Local Road and Street Account Distribution</i>		\$437,640
<i>Indiana Technology Fund</i>	\$15,387	\$1,994,312
<b>Total</b>	<u>\$1,658,460</u>	<u>\$37,826,027</u>
<b>48 Madison</b>		
<i>Excise Tax Reduction</i>	\$4,318,580	\$85,891,660
<i>Supplemental Tuition Support</i>		\$7,182,410
<i>City and Town Police and Fire Pensions</i>	\$929,646	\$15,641,786
<i>Build Indiana Fund Local Projects</i>		\$6,950,539
<i>Local Road and Street Account Distribution</i>		\$1,400,432
<i>Indiana Technology Fund</i>	\$57,530	\$3,821,613
<b>Total</b>	<u>\$5,305,756</u>	<u>\$120,888,440</u>
<b>49 Marion</b>		
<i>Excise Tax Reduction</i>	\$30,060,041	\$549,391,494
<i>Supplemental Tuition Support</i>		\$36,075,483
<i>City and Town Police and Fire Pensions</i>	\$8,304,745	\$123,849,898
<i>Job Creation and Economic Development</i>		\$20,200,000
<i>Build Indiana Fund Local Projects</i>		\$43,929,486
<i>Local Road and Street Account Distribution</i>		\$9,015,621
<i>Indiana Technology Fund</i>	\$74,737	\$16,242,994
<b>Total</b>	<u>\$38,439,523</u>	<u>\$798,704,976</u>

County Name	Fiscal Year 2013	Cumulative Total Fiscal Years 1989 - 2013
<b><u>50 Marshall</u></b>		
<i>Excise Tax Reduction</i>	\$1,504,834	\$26,799,589
<i>Supplemental Tuition Support</i>		\$2,728,044
<i>City and Town Police and Fire Pensions</i>	\$42,068	\$673,980
<i>Build Indiana Fund Local Projects</i>		\$3,605,357
<i>Local Road and Street Account Distribution</i>		\$437,700
<i>Indiana Technology Fund</i>	\$28,585	\$1,497,097
<b>Total</b>	<u>\$1,575,487</u>	<u>\$35,741,767</u>
<b><u>51 Martin</u></b>		
<i>Excise Tax Reduction</i>	\$330,089	\$5,576,551
<i>Supplemental Tuition Support</i>		\$667,838
<i>City and Town Police and Fire Pensions</i>	\$3,479	\$99,715
<i>Build Indiana Fund Local Projects</i>		\$1,457,910
<i>Local Road and Street Account Distribution</i>		\$99,810
<i>Indiana Technology Fund</i>	\$12,654	\$678,915
<b>Total</b>	<u>\$346,222</u>	<u>\$8,580,738</u>
<b><u>52 Miami</u></b>		
<i>Excise Tax Reduction</i>	\$1,108,517	\$20,849,018
<i>Supplemental Tuition Support</i>		\$2,341,833
<i>City and Town Police and Fire Pensions</i>	\$135,786	\$2,627,003
<i>Build Indiana Fund Local Projects</i>		\$1,171,780
<i>Local Road and Street Account Distribution</i>		\$352,708
<i>Indiana Technology Fund</i>	\$20,521	\$1,681,487
<b>Total</b>	<u>\$1,264,823</u>	<u>\$29,023,830</u>
<b><u>53 Monroe</u></b>		
<i>Excise Tax Reduction</i>	\$3,997,296	\$62,805,663
<i>Supplemental Tuition Support</i>		\$3,711,526
<i>City and Town Police and Fire Pensions</i>	\$417,081	\$6,416,979
<i>Build Indiana Fund Local Projects</i>		\$5,421,195
<i>Local Road and Street Account Distribution</i>		\$1,006,252
<i>Indiana Technology Fund</i>	\$16,748	\$1,638,288
<b>Total</b>	<u>\$4,431,124</u>	<u>\$80,999,902</u>
<b><u>54 Montgomery</u></b>		
<i>Excise Tax Reduction</i>	\$1,252,368	\$21,740,845
<i>Supplemental Tuition Support</i>		\$1,765,798
<i>City and Town Police and Fire Pensions</i>	\$121,218	\$2,012,968
<i>Build Indiana Fund Local Projects</i>		\$2,499,023
<i>Local Road and Street Account Distribution</i>		\$359,012
<i>Indiana Technology Fund</i>	\$25,466	\$1,180,603
<b>Total</b>	<u>\$1,399,053</u>	<u>\$29,558,249</u>

County Name	Fiscal Year 2013	Cumulative Total Fiscal Years 1989 - 2013
<b>55 Morgan</b>		
<i>Excise Tax Reduction</i>	\$2,623,942	\$45,967,934
<i>Supplemental Tuition Support</i>		\$3,493,479
<i>City and Town Police and Fire Pensions</i>	\$61,090	\$876,920
<i>Build Indiana Fund Local Projects</i>		\$2,618,383
<i>Local Road and Street Account Distribution</i>		\$630,692
<i>Indiana Technology Fund</i>	\$37,531	\$1,878,539
<b>Total</b>	<u>\$2,722,564</u>	<u>\$55,465,947</u>
<b>56 Newton</b>		
<i>Excise Tax Reduction</i>	\$586,589	\$9,604,761
<i>Supplemental Tuition Support</i>		\$878,432
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$2,492,988
<i>Local Road and Street Account Distribution</i>		\$150,822
<i>Indiana Technology Fund</i>	\$13,298	\$735,204
<b>Total</b>	<u>\$599,886</u>	<u>\$13,862,207</u>
<b>57 Noble</b>		
<i>Excise Tax Reduction</i>	\$1,302,894	\$24,342,156
<i>Supplemental Tuition Support</i>		\$2,324,521
<i>City and Town Police and Fire Pensions</i>	\$23,147	\$382,192
<i>Build Indiana Fund Local Projects</i>		\$3,366,326
<i>Local Road and Street Account Distribution</i>		\$410,072
<i>Indiana Technology Fund</i>	\$35,756	\$1,461,726
<b>Total</b>	<u>\$1,361,797</u>	<u>\$32,286,993</u>
<b>58 Ohio</b>		
<i>Excise Tax Reduction</i>	\$204,462	\$3,512,400
<i>Supplemental Tuition Support</i>		\$345,335
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$325,067
<i>Local Road and Street Account Distribution</i>		\$54,612
<i>Indiana Technology Fund</i>	\$10,940	\$404,036
<b>Total</b>	<u>\$215,402</u>	<u>\$4,641,450</u>
<b>59 Orange</b>		
<i>Excise Tax Reduction</i>	\$596,372	\$10,417,656
<i>Supplemental Tuition Support</i>		\$1,105,941
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$1,075,568
<i>Local Road and Street Account Distribution</i>		\$173,183
<i>Indiana Technology Fund</i>	\$17,246	\$1,000,322
<b>Total</b>	<u>\$613,618</u>	<u>\$13,772,671</u>

County Name	Fiscal Year 2013	Cumulative Total Fiscal Years 1989 - 2013
<b><u>60 Owen</u></b>		
<i>Excise Tax Reduction</i>	\$596,786	\$10,799,807
<i>Supplemental Tuition Support</i>		\$1,012,737
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$1,138,709
<i>Local Road and Street Account Distribution</i>		\$186,703
<i>Indiana Technology Fund</i>	\$6,830	\$858,189
<b>Total</b>	<b>\$603,616</b>	<b>\$13,996,145</b>
<b><u>61 Parke</u></b>		
<i>Excise Tax Reduction</i>	\$501,801	\$9,207,121
<i>Supplemental Tuition Support</i>		\$823,801
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$895,100
<i>Local Road and Street Account Distribution</i>		\$147,344
<i>Indiana Technology Fund</i>	\$11,310	\$789,320
<b>Total</b>	<b>\$513,111</b>	<b>\$11,862,686</b>
<b><u>62 Perry</u></b>		
<i>Excise Tax Reduction</i>	\$538,583	\$9,949,269
<i>Supplemental Tuition Support</i>		\$1,181,805
<i>City and Town Police and Fire Pensions</i>	\$15,182	\$218,192
<i>Build Indiana Fund Local Projects</i>		\$3,009,321
<i>Local Road and Street Account Distribution</i>		\$172,988
<i>Indiana Technology Fund</i>	\$17,910	\$996,045
<b>Total</b>	<b>\$571,675</b>	<b>\$15,527,620</b>
<b><u>63 Pike</u></b>		
<i>Excise Tax Reduction</i>	\$435,537	\$7,322,461
<i>Supplemental Tuition Support</i>		\$505,836
<i>City and Town Police and Fire Pensions</i>	\$1,248	\$29,592
<i>Build Indiana Fund Local Projects</i>		\$1,446,943
<i>Local Road and Street Account Distribution</i>		\$122,469
<i>Indiana Technology Fund</i>	\$14,250	\$398,501
<b>Total</b>	<b>\$451,035</b>	<b>\$9,825,802</b>
<b><u>64 Porter</u></b>		
<i>Excise Tax Reduction</i>	\$7,731,783	\$117,348,608
<i>Supplemental Tuition Support</i>		\$7,357,227
<i>City and Town Police and Fire Pensions</i>	\$363,253	\$4,773,881
<i>Build Indiana Fund Local Projects</i>		\$14,525,888
<i>Local Road and Street Account Distribution</i>		\$1,461,558
<i>Indiana Technology Fund</i>	\$91,024	\$4,002,448
<b>Total</b>	<b>\$8,186,060</b>	<b>\$149,469,611</b>

County Name	Fiscal Year 2013	Cumulative Total Fiscal Years 1989 - 2013
<b><u>65 Posey</u></b>		
<i>Excise Tax Reduction</i>	\$1,201,308	\$18,889,740
<i>Supplemental Tuition Support</i>		\$1,078,029
<i>City and Town Police and Fire Pensions</i>	\$29,549	\$469,308
<i>Build Indiana Fund Local Projects</i>		\$3,836,183
<i>Local Road and Street Account Distribution</i>		\$255,932
<i>Indiana Technology Fund</i>	\$28,080	\$1,076,027
<b>Total</b>	<u>\$1,258,937</u>	<u>\$25,605,219</u>
<b><u>66 Pulaski</u></b>		
<i>Excise Tax Reduction</i>	\$482,376	\$8,267,488
<i>Supplemental Tuition Support</i>		\$728,182
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$765,154
<i>Local Road and Street Account Distribution</i>		\$131,620
<i>Indiana Technology Fund</i>	\$8,866	\$645,209
<b>Total</b>	<u>\$491,241</u>	<u>\$10,537,653</u>
<b><u>67 Putnam</u></b>		
<i>Excise Tax Reduction</i>	\$1,154,100	\$20,543,441
<i>Supplemental Tuition Support</i>		\$1,906,393
<i>City and Town Police and Fire Pensions</i>	\$32,386	\$526,148
<i>Build Indiana Fund Local Projects</i>		\$1,008,802
<i>Local Road and Street Account Distribution</i>		\$301,888
<i>Indiana Technology Fund</i>	\$34,069	\$1,365,916
<b>Total</b>	<u>\$1,220,555</u>	<u>\$25,652,588</u>
<b><u>68 Randolph</u></b>		
<i>Excise Tax Reduction</i>	\$756,358	\$13,810,434
<i>Supplemental Tuition Support</i>		\$1,668,326
<i>City and Town Police and Fire Pensions</i>	\$16,349	\$1,810,726
<i>Build Indiana Fund Local Projects</i>		\$2,661,659
<i>Local Road and Street Account Distribution</i>		\$284,140
<i>Indiana Technology Fund</i>	\$21,781	\$1,145,255
<b>Total</b>	<u>\$794,488</u>	<u>\$21,380,539</u>
<b><u>69 Ripley</u></b>		
<i>Excise Tax Reduction</i>	\$948,852	\$16,437,272
<i>Supplemental Tuition Support</i>		\$1,578,663
<i>City and Town Police and Fire Pensions</i>	\$9,069	\$119,537
<i>Build Indiana Fund Local Projects</i>		\$1,844,623
<i>Local Road and Street Account Distribution</i>		\$271,557
<i>Indiana Technology Fund</i>	\$18,928	\$1,339,882
<b>Total</b>	<u>\$976,849</u>	<u>\$21,591,534</u>

County Name	Fiscal Year 2013	Cumulative Total Fiscal Years 1989 - 2013
<b><u>70 Rush</u></b>		
<i>Excise Tax Reduction</i>	\$580,610	\$10,394,607
<i>Supplemental Tuition Support</i>		\$875,492
<i>City and Town Police and Fire Pensions</i>	\$37,451	\$725,845
<i>Build Indiana Fund Local Projects</i>		\$2,178,572
<i>Local Road and Street Account Distribution</i>		\$176,896
<i>Indiana Technology Fund</i>	\$7,428	\$439,395
<b>Total</b>	<b>\$625,489</b>	<b>\$14,790,807</b>
<b><u>71 St. Joseph</u></b>		
<i>Excise Tax Reduction</i>	\$8,192,472	\$152,466,403
<i>Supplemental Tuition Support</i>		\$11,357,557
<i>City and Town Police and Fire Pensions</i>	\$1,992,787	\$30,334,410
<i>Job Creation and Economic Development</i>		\$1,802,848
<i>Build Indiana Fund Local Projects</i>		\$17,129,849
<i>Local Road and Street Account Distribution</i>		\$2,752,812
<i>Indiana Technology Fund</i>	\$59,196	\$3,674,552
<b>Total</b>	<b>\$10,244,456</b>	<b>\$219,518,431</b>
<b><u>72 Scott</u></b>		
<i>Excise Tax Reduction</i>	\$592,616	\$11,332,966
<i>Supplemental Tuition Support</i>		\$1,391,995
<i>City and Town Police and Fire Pensions</i>	\$15,058	\$537,679
<i>Build Indiana Fund Local Projects</i>		\$1,609,145
<i>Local Road and Street Account Distribution</i>		\$224,154
<i>Indiana Technology Fund</i>	\$10,504	\$1,177,775
<b>Total</b>	<b>\$618,177</b>	<b>\$16,273,715</b>
<b><u>73 Shelby</u></b>		
<i>Excise Tax Reduction</i>	\$1,504,256	\$27,273,389
<i>Supplemental Tuition Support</i>		\$2,330,442
<i>City and Town Police and Fire Pensions</i>	\$98,628	\$2,131,017
<i>Build Indiana Fund Local Projects</i>		\$2,393,104
<i>Local Road and Street Account Distribution</i>		\$437,052
<i>Indiana Technology Fund</i>	\$29,232	\$1,454,435
<b>Total</b>	<b>\$1,632,116</b>	<b>\$36,019,439</b>
<b><u>74 Spencer</u></b>		
<i>Excise Tax Reduction</i>	\$803,285	\$13,291,346
<i>Supplemental Tuition Support</i>		\$976,669
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$1,101,606
<i>Local Road and Street Account Distribution</i>		\$191,145
<i>Indiana Technology Fund</i>	\$22,412	\$2,741,622
<b>Total</b>	<b>\$825,696</b>	<b>\$18,302,388</b>

County Name	Fiscal Year 2013	Cumulative Total Fiscal Years 1989 - 2013
<b><u>75 Starke</u></b>		
<i>Excise Tax Reduction</i>	\$725,426	\$12,761,136
<i>Supplemental Tuition Support</i>		\$1,470,095
<i>City and Town Police and Fire Pensions</i>	\$7,714	\$107,925
<i>Build Indiana Fund Local Projects</i>		\$906,622
<i>Local Road and Street Account Distribution</i>		\$229,963
<i>Indiana Technology Fund</i>	\$17,841	\$1,274,617
<b>Total</b>	<u>\$750,981</u>	<u>\$16,750,358</u>
<b><u>76 Steuben</u></b>		
<i>Excise Tax Reduction</i>	\$1,143,029	\$20,436,938
<i>Supplemental Tuition Support</i>		\$1,783,827
<i>City and Town Police and Fire Pensions</i>	\$32,114	\$399,956
<i>Build Indiana Fund Local Projects</i>		\$2,130,945
<i>Local Road and Street Account Distribution</i>		\$324,721
<i>Indiana Technology Fund</i>	\$22,855	\$1,009,547
<b>Total</b>	<u>\$1,197,998</u>	<u>\$26,085,934</u>
<b><u>77 Sullivan</u></b>		
<i>Excise Tax Reduction</i>	\$773,398	\$12,037,751
<i>Supplemental Tuition Support</i>		\$1,007,727
<i>City and Town Police and Fire Pensions</i>	\$18,871	\$549,544
<i>Build Indiana Fund Local Projects</i>		\$4,511,937
<i>Local Road and Street Account Distribution</i>		\$188,783
<i>Indiana Technology Fund</i>	\$8,178	\$648,936
<b>Total</b>	<u>\$800,447</u>	<u>\$18,944,679</u>
<b><u>78 Switzerland</u></b>		
<i>Excise Tax Reduction</i>	\$265,362	\$4,734,510
<i>Supplemental Tuition Support</i>		\$507,129
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$657,500
<i>Local Road and Street Account Distribution</i>		\$71,077
<i>Indiana Technology Fund</i>	\$5,791	\$564,903
<b>Total</b>	<u>\$271,153</u>	<u>\$6,535,118</u>
<b><u>79 Tippecanoe</u></b>		
<i>Excise Tax Reduction</i>	\$6,346,134	\$91,905,236
<i>Supplemental Tuition Support</i>		\$4,744,209
<i>City and Town Police and Fire Pensions</i>	\$720,711	\$10,976,871
<i>Build Indiana Fund Local Projects</i>		\$6,730,858
<i>Local Road and Street Account Distribution</i>		\$1,259,151
<i>Indiana Technology Fund</i>	\$5,916	\$2,131,147
<i>Wabash River Heritage</i>		\$393,732
<b>Total</b>	<u>\$7,072,761</u>	<u>\$118,141,204</u>

County Name	Fiscal Year 2013	Cumulative Total Fiscal Years 1989 - 2013
<b><u>80 Tipton</u></b>		
<i>Excise Tax Reduction</i>	\$739,407	\$13,456,984
<i>Supplemental Tuition Support</i>		\$942,435
<i>City and Town Police and Fire Pensions</i>	\$28,871	\$540,411
<i>Build Indiana Fund Local Projects</i>		\$826,990
<i>Local Road and Street Account Distribution</i>		\$178,910
<i>Indiana Technology Fund</i>	\$15,073	\$734,198
<b>Total</b>	<u>\$783,350</u>	<u>\$16,679,929</u>
<b><u>81 Union</u></b>		
<i>Excise Tax Reduction</i>	\$212,622	\$4,006,442
<i>Supplemental Tuition Support</i>		\$476,805
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$634,969
<i>Local Road and Street Account Distribution</i>		\$71,595
<i>Indiana Technology Fund</i>	\$7,832	\$424,063
<b>Total</b>	<u>\$220,454</u>	<u>\$5,613,874</u>
<b><u>82 Vanderburgh</u></b>		
<i>Excise Tax Reduction</i>	\$6,591,419	\$111,089,892
<i>Supplemental Tuition Support</i>		\$6,736,476
<i>City and Town Police and Fire Pensions</i>	\$1,604,944	\$24,889,335
<i>Build Indiana Fund Local Projects</i>		\$14,149,632
<i>Local Road and Street Account Distribution</i>		\$1,753,660
<i>Indiana Technology Fund</i>	\$44,210	\$2,880,862
<b>Total</b>	<u>\$8,240,573</u>	<u>\$161,499,857</u>
<b><u>83 Vermillion</u></b>		
<i>Excise Tax Reduction</i>	\$578,012	\$10,059,056
<i>Supplemental Tuition Support</i>		\$821,648
<i>City and Town Police and Fire Pensions</i>	\$12,617	\$286,391
<i>Build Indiana Fund Local Projects</i>		\$2,358,659
<i>Local Road and Street Account Distribution</i>		\$172,774
<i>Indiana Technology Fund</i>	\$18,488	\$790,615
<b>Total</b>	<u>\$609,117</u>	<u>\$14,489,143</u>
<b><u>84 Vigo</u></b>		
<i>Excise Tax Reduction</i>	\$3,243,187	\$56,834,869
<i>Supplemental Tuition Support</i>		\$5,189,654
<i>City and Town Police and Fire Pensions</i>	\$616,213	\$9,963,675
<i>Build Indiana Fund Local Projects</i>		\$6,502,648
<i>Local Road and Street Account Distribution</i>		\$1,037,591
<i>Indiana Technology Fund</i>	\$12,010	\$1,985,841
<i>Wabash River Heritage</i>		\$326,999
<b>Total</b>	<u>\$3,871,410</u>	<u>\$81,841,277</u>

County Name	Fiscal Year 2013	Cumulative Total Fiscal Years 1989 - 2013
<b><u>85 Wabash</u></b>		
<i>Excise Tax Reduction</i>	\$1,061,642	\$19,628,474
<i>Supplemental Tuition Support</i>		\$2,093,298
<i>City and Town Police and Fire Pensions</i>	\$155,049	\$2,511,429
<i>Build Indiana Fund Local Projects</i>		\$1,062,538
<i>Local Road and Street Account Distribution</i>		\$352,648
<i>Indiana Technology Fund</i>	\$18,517	\$1,206,972
<i>Wabash River Heritage</i>		\$209,485
<b>Total</b>	\$1,235,209	\$27,064,844
<b><u>86 Warren</u></b>		
<i>Excise Tax Reduction</i>	\$375,107	\$5,783,610
<i>Supplemental Tuition Support</i>		\$393,816
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$1,094,839
<i>Local Road and Street Account Distribution</i>		\$84,747
<i>Indiana Technology Fund</i>	\$6,264	\$334,857
<i>Wabash River Heritage</i>		\$250,006
<b>Total</b>	\$381,371	\$7,941,875
<b><u>87 Warrick</u></b>		
<i>Excise Tax Reduction</i>	\$2,760,613	\$40,874,829
<i>Supplemental Tuition Support</i>		\$2,332,781
<i>City and Town Police and Fire Pensions</i>	\$32,900	\$540,312
<i>Build Indiana Fund Local Projects</i>		\$2,456,742
<i>Local Road and Street Account Distribution</i>		\$506,942
<i>Indiana Technology Fund</i>	\$26,752	\$1,463,821
<b>Total</b>	\$2,820,265	\$48,175,427
<b><u>88 Washington</u></b>		
<i>Excise Tax Reduction</i>	\$782,489	\$14,036,860
<i>Supplemental Tuition Support</i>		\$1,495,951
<i>City and Town Police and Fire Pensions</i>	\$24,447.94	\$389,604
<i>Build Indiana Fund Local Projects</i>		\$1,442,079
<i>Local Road and Street Account Distribution</i>		\$244,659
<i>Indiana Technology Fund</i>	\$14,183	\$1,105,315
<b>Total</b>	\$821,120	\$18,714,467
<b><u>89 Wayne</u></b>		
<i>Excise Tax Reduction</i>	\$1,815,101	\$34,749,682
<i>Supplemental Tuition Support</i>		\$4,069,959
<i>City and Town Police and Fire Pensions</i>	\$451,795	\$8,674,980
<i>Build Indiana Fund Local Projects</i>		\$9,665,453
<i>Local Road and Street Account Distribution</i>		\$749,923
<i>Indiana Technology Fund</i>	\$27,908	\$2,346,514
<b>Total</b>	\$2,294,804	\$60,256,511

County Name	Fiscal Year 2013	Cumulative Total Fiscal Years 1989 - 2013
<b>90 Wells</b>		
<i>Excise Tax Reduction</i>	\$880,231	\$15,959,771
<i>Supplemental Tuition Support</i>		\$1,605,390
<i>City and Town Police and Fire Pensions</i>	\$33,419	\$450,828
<i>Build Indiana Fund Local Projects</i>		\$2,716,190
<i>Local Road and Street Account Distribution</i>		\$279,153
<i>Indiana Technology Fund</i>	\$34,743	\$922,196
<i>Wabash River Heritage</i>		\$97,719
<b>Total</b>	<b>\$948,393</b>	<b>\$22,031,246</b>
<b>91 White</b>		
<i>Excise Tax Reduction</i>	\$940,187	\$15,999,337
<i>Supplemental Tuition Support</i>		\$1,520,307
<i>City and Town Police and Fire Pensions</i>	\$18,900	\$489,121
<i>Build Indiana Fund Local Projects</i>		\$1,509,660
<i>Local Road and Street Account Distribution</i>		\$262,157
<i>Indiana Technology Fund</i>	\$24,865	\$1,247,488
<b>Total</b>	<b>\$983,953</b>	<b>\$21,028,070</b>
<b>92 Whitley</b>		
<i>Excise Tax Reduction</i>	\$1,177,554	\$20,287,576
<i>Supplemental Tuition Support</i>		\$2,298,835
<i>City and Town Police and Fire Pensions</i>	\$25,093	\$468,935
<i>Build Indiana Fund Local Projects</i>		\$4,062,612
<i>Local Road and Street Account Distribution</i>		\$304,925
<i>Indiana Technology Fund</i>	\$26,094	\$1,263,781
<b>Total</b>	<b>\$1,228,740</b>	<b>\$28,686,663</b>
<b>State Subtotal - Distributions to Counties</b>	<b>\$268,607,681</b>	<b>\$5,377,853,656</b>

	<b>Fiscal Year 2013</b>	<b>Cumulative Total Fiscal Years 1989 - 2013</b>
<b><u>Distributions not allocated to specific counties</u></b>		
<i>Teachers' Retirement Fund Pre-1996 Account</i>	\$30,000,000	\$647,600,963
<i>Teachers' Retirement Fund 1996 Account</i>		\$60,000,000
<i>Build Indiana Fund Local Projects</i>		\$2,435,100
<i>Local Police and Fire not Specifically Allocated</i>		\$43,606,413
<i>Indiana Technology Fund</i>	\$2,104,760	\$39,667,109
<i>Higher Education Technology</i>		\$29,000,000
<i>21st Century Research and Technology Fund</i>		\$50,699,998
<i>Digital Television Conversion for Indiana PBS Stations</i>		\$17,879,380
<i>Little Calumet River Basin Commission</i>		\$3,000,000
<i>Indiana University Proton Therapy</i>		\$10,000,000
<i>Purdue University-Nanotechnology</i>		\$5,000,000
<i>Department of Natural Resources State Projects</i>		\$1,163,781
<i>Indiana Department of Transportation Projects</i>		\$6,156,833
<i>Stream Pollution Control Grants</i>		\$22,800,000
<i>Board of Finance Transfer to the General Fund</i>		\$291,304,622
<i>Property Tax Replacement Fund Transfer</i>		\$375,000,000
<i>1992-93 Biennium Appropriations to the Highway Construction Account</i>		\$72,500,000
<i>Excise Cut Replacement Account</i>		\$2,317,171
<i>Other State &amp; Local Distributions</i>		\$8,160,253
<i>I-Light</i>	\$1,471,833	\$6,415,499
<i>IHETS</i>	\$491,438	\$2,084,627
<i>Gigapop</i>	\$656,158	\$2,740,425
<i>Education Alliance</i>	\$1,090,452	\$2,971,300
<i>Education Services</i>		\$1,390,449
<i>Degree Link</i>	\$460,245	\$1,922,200
<i>Workforce Centers</i>	\$732,794	\$3,060,492
<i>Midwest Higher Education</i>	\$95,000	\$380,000
<i>David Ford Fund</i>	\$3,086,072	\$14,134,971
<i>Airport Development</i>	\$1,200,000	\$5,300,000
<i>Lake Shafer</i>		\$40,386
<b>Total</b>	<b>41,388,752</b>	<b>1,728,731,971</b>
<b>Grand Total - Distributions</b>	<b>309,996,432</b>	<b>7,106,585,627</b>

**Table 3**  
**Distribution of Admissions Tax and Wagering Tax**  
**Fiscal Year 2013**  
**and Cumulative: FY 1996 through FY 2013**  
**(in Dollars)**

	<b>Fiscal Year 2013</b>	<b>Cumulative Total Fiscal Years 1996-2013</b>
Riverboat Admissions Tax		
Distribution to State/Local Units*	\$82,972,284	\$1,485,849,979
Riverboat Wagering Tax		
Distribution to Property Tax Replacement Fund	\$0	\$2,767,882,879
Distribution to Meet Admissions Tax Hold Harmless Guarantee	\$42,987,800	\$425,645,418
Distribution to State General Fund	\$365,326,033	\$1,683,967,103
Local Revenue Sharing **	\$33,000,000	\$363,000,000
Distribution to Lottery and Gaming Surplus Account	\$83,326,794	\$2,415,820,849
Distribution to Local Units	\$96,964,243	\$1,526,520,972
Indiana Economic Development Commission	\$87,967	\$266,872
Indiana Gaming Commission Administrative	\$865,571	\$43,540,279
Gambling at Racetracks		
Slot Machine Wagering Tax to State Property Tax Reduction Trust Fund	\$0	\$49,279,708
Slot Machine Wagering Tax to State General Fund	\$105,901,454	\$538,371,481
15% of AGR Share to General Fund	\$8,277,468	\$35,439,216
15% of AGR Share to Breed Funds***	\$23,991,309	\$120,427,910
County Wagering Fees	\$13,884,614	\$65,954,928
Supplemental Wagering Fees	\$2,218,233	\$19,575,004
<b>Grand Total</b>	<b>859,803,770</b>	<b>11,541,542,600</b>

\* In FY 2013, \$365.3 million in wagering tax revenues were deposited in the State General Fund. In September 2011, \$40.7 million was transferred from the State General Fund to state and local units to address the admissions tax distribution shortfall for the previous fiscal year. In June 2013, \$83.3 million was transferred from the State General Fund to the Build Indiana Fund (BIF) to meet the statutory requirement.

\*\* P.L. 224-2003 required the \$33.0 million set aside for local revenue sharing for FY 2003 to be deposited in the State General Fund. In FY 2004, and years thereafter, \$33.0 million was distributed to the local units in counties which do not have a riverboat casino.

\*\*\* Starting in FY 2011, this table also reports the current year and cumulative distribution to Breed Development Funds from slots operations at racetracks.

**Table 4**  
**Distribution of Riverboat Admissions Tax to State and Local Units**  
**Fiscal Year 2013**  
**and Cumulative: FY 1996 through FY 2013**

	<b>Fiscal Year 2013*</b>	<b>Cumulative Total Fiscal Years 1996-2013*</b>
Dearborn County	\$6,808,383	\$111,672,875
Dearborn County Convention and Visitors Bureau	\$680,832	\$11,167,187
East Chicago**	\$5,947,855	\$89,130,228
Evansville	\$2,045,385	\$35,818,109
Gary**	\$6,109,436	\$103,892,088
Hammond**	\$5,220,276	\$89,767,908
Harrison County	\$11,492,298	\$151,755,432
Harrison County Convention and Visitors Bureau	\$574,610	\$7,587,704
Indiana Horse Racing Commission***		\$291,683,628
Lake County**	\$17,277,567	\$282,790,231
Lake County Convention and Visitors Bureau	\$1,554,972	\$26,413,269
LaPorte County	\$3,833,953	\$58,570,488
LaPorte County Convention and Visitors Bureau	\$383,392	\$5,856,997
Lawrenceburg	\$6,808,383	\$111,672,875
Division of Mental Health and Addiction	\$4,047,486	\$63,834,433
Michigan City	\$3,833,953	\$58,570,488
North West Indiana Law Enforcement Training Center	\$172,770	\$1,865,498
Ohio County	\$2,468,239	\$44,740,257
Ohio County Convention and Visitors Bureau	\$246,822	\$4,473,985
Rising Sun	\$2,468,239	\$44,740,257
State Fair Commission	\$6,071,290	\$95,752,606
Switzerland County	\$4,591,100	\$57,760,810
Switzerland County Convention and Visitors Bureau	\$229,553	\$2,888,014
Vanderburgh County	\$2,045,385	\$35,818,109
Vanderburgh County Convention and Visitors Bureau	\$204,537	\$3,581,779
Orange County	\$855,210	\$5,964,233
Paoli	\$194,485	\$1,355,844
Orleans	\$194,485	\$1,355,844
French Lick	\$388,825	\$2,915,024
West Baden Springs	\$388,825	\$2,915,024
Orange County Development Commission		\$2,251,188
West Baden Hotel Preservation & Maintenance Fund		\$2,735,531
Indiana Economic Development Corporation	\$893,990	\$7,194,680
Historic Hotel Preservation Commission		\$229,216
State General Fund***	\$14,418,750	\$79,264,775
<b>Grand Total</b>	<b>112,451,287</b>	<b>1,897,986,614</b>

\* The distributions include supplemental distributions from GF/PTRF to meet the fiscal year guaranteed level. The FY 2013 supplemental distribution of \$40.0 million made from the State General Fund in September 2012 is not included in this total.

\*\* \$8.8 million shown to Lake county units for FY 2013 were reimbursed to the State General Fund for property tax credits provided during tax years 2007 and 2008. In total, \$87.9 million has been reimbursed to the state between 2005 and 2013.

\*\*\* As required by HEA 1835-2007, in FY 2013 the Indiana Horse Racing Commission's share of \$16.8 million of admissions tax revenue was deposited in the State General Fund.

**Table 5\***  
**Distribution of Riverboat Wagering Tax to Local Units**  
**Fiscal Year 2013**  
**and Cumulative: FY 1996 through FY 2013**

	<b>Fiscal Year 2013</b>	<b>Cumulative Total Fiscal Years 1996-2013</b>
East Chicago	\$13,549,653.62	\$204,948,676.42
Evansville	\$4,760,339.79	\$84,973,661.48
Gary	\$9,535,023.12	\$199,649,099.52
Hammond	\$13,749,023.33	\$219,635,938.95
Harrison County	\$11,767,667.21	\$163,167,984.52
Lawrenceburg	\$17,686,963.10	\$271,481,572.20
Michigan City	\$9,556,783.22	\$144,138,052.64
Rising Sun	\$3,682,323.51	\$105,817,235.91
Switzerland County	\$5,111,269.13	\$63,967,768.56
Orange County	\$1,583,413.23	\$10,881,942.91
Orange County Convention & Visitors Bureau	\$1,407,478.44	\$3,167,466.19
Orleans	\$879,674.02	\$5,687,528.39
Paoli	\$879,674.02	\$5,687,528.39
French Lick	\$1,407,478.44	\$9,744,437.22
West Baden Springs	\$1,407,478.44	\$9,744,437.22
Historic Hotel Preservation Commission		\$1,288,783.96
Orange County Development Commission	\$1,407,478.44	\$7,641,937.79
West Baden Hotel Preservation & Maintenance Fund	\$318,201.59	\$16,622,599.13
<b>Grand Total</b>	<b>98,689,923</b>	<b>1,528,246,651</b>

\* This table represents the distribution of riverboat wagering tax revenues to local units. For casinos other than the Orange County casino, the first \$33.0 million is set aside for revenue sharing among counties that do not have a casino and the remaining funds are deposited in the State General Fund. An amount is transferred from the State General Fund to the Build Indiana Fund to meet the cap of \$250.0 million for each fiscal year. The Orange County casino distribution is illustrated in Figure 5.